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DEPARTMENT OF TAXATION:

ANNUAL REPORT – 1982 - 1983

COMMONWEALTH OF VIRGINIA

COMMONWEALTH of VIRGINIA

Department of Taxation
Richmond, Virginia 23282

The Honorable Charles S. Robb
Governor of Virginia
State Capitol
Richmond, Virginia

Dear Governor Robb,

The fiscal year 1982-83 has been one of tremendous physical and technological growth for the department.

Physically, our agency headquarters took on a new look during this year with the completion of a massive exterior facelift and the near completion of interior reconstruction. The entire renovation effort is expected to significantly extend the life and usefulness of our 77-year-old building — and at a cost far below new construction.

Technologically, the department has been successful in fully implementing one of the major modules of the State Tax Accounting and Reporting System (STARS) and is beginning implementation of two others. Among other benefits, these STARS modules will improve the agency's ability to handle greater numbers of tax transactions more efficiently, thereby upgrading our quality of service to Virginia taxpayers.

These and other accomplishments of the 1982-83 year are detailed further in this Annual Report, which I am pleased to present to you.

Respectfully yours,

W. H. Forst
State Tax Commissioner

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DIRECTORY

William H. Forst
State Tax Commissioner

Raymond E. Dobyns
Deputy State Tax Commissioner
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Wallace S. Cordle
Director
Field Services Division

Frank W. Lewis, III
Director
Office Services Division

Garland F. Wilmoth
Director
Processing Services Division

Fred C. Forberg
Director
Property Tax Division

Robert T. Benton
Director
Research Division

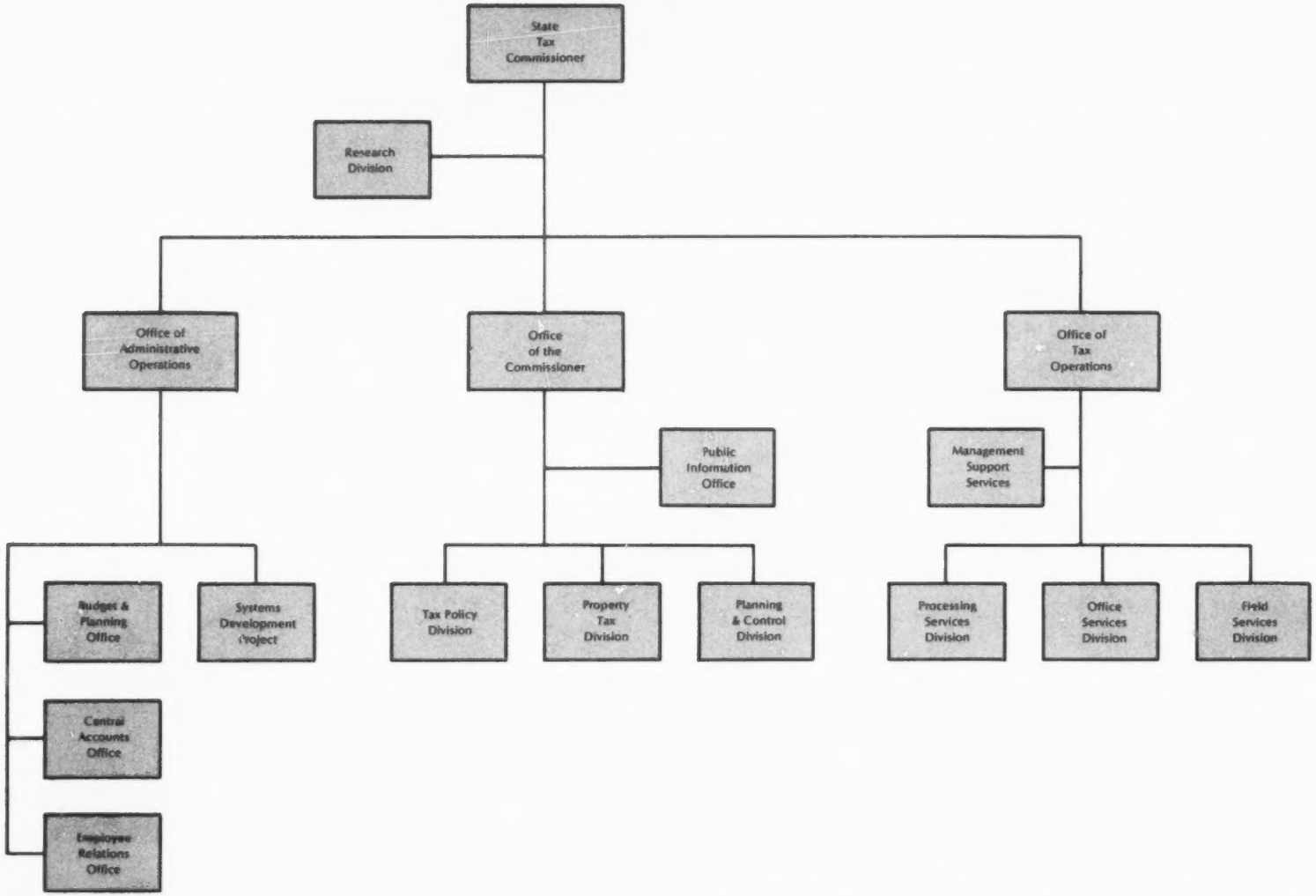
Ike A. Nooe
Director
Planning and Control Division

Danny M. Payne
Director
Tax Policy Division

Kenneth W. Thorson
Barbara Rose
Julia K. Hatcher
Nancy W. Kane
Assistant Attorneys General

Timeline

1915	State Tax Board established.
1924	Board replaced with State Tax Commission which was directed by Auditor of Public Accounts, Second Auditor and State Treasurer.
1926	Commission reorganized by action of General Assembly. C. H. Morrissett appointed as Chairman of the Commission and State Tax Commissioner.
1927	Commission abolished by State Administrative Reorganization Act, with the Department of Taxation designated as its replacement. Morrissett retained as first State Tax Commissioner.
1930-39	Great Depression caused slump in revenue collection.
1940-49	Period of continued growth in personnel and services. Compliance and taxpayer education efforts emphasized. First Special Fund Tax introduced.
1950-59	Population growth and resulting demand for public services drew heavily on revenue collections which were increasing by 10% annually.
1960-69	Increased revenue needed to meet demands for public services. Withholding, Sales and Use tax legislation implemented. New taxes required expansion of agency staff and services.
1970-79	Morrissett retired in 1970; W. H. Forst appointed State Tax Commissioner in 1971. Department reorganized by function; 17 major divisions consolidated into 7. Virginia income tax laws adjusted to mirror federal tax code. Taxpayer assistance and compliance efforts expanded.
1980-83	Significant new strides are being taken in the areas of revenue forecasting (through Commonwealth Data Base), tax processing and information management (through Systems Development), and tax administration. The beginning of a decade of promise and progress.



DEPARTMENT OF TAXATION ORGANIZATIONAL CHART

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DESCRIPTION OF FUNCTIONS

REPORTING TO THE OFFICE OF THE COMMISSIONER

Planning and Control Division: Manages the internal audit and systems quality assurance activities, as well as the Commonwealth Data Base function. Holds responsibility for development of agency MIS and long-range planning mechanisms.

Property Tax Division: Assists localities throughout the state with real and personal property assessments and prepares real property identification maps. Provides training in assessment and mapping for locality personnel.

Public Information Office: Coordinates publications, public relations and employee communications.

Research Division: Develops general fund revenue estimates, analyzes revenue flow, prepares fiscal impact analyses on proposed legislation.

Tax Policy Division: Recommends administrative policy regarding state taxes and develops regulations. Coordinates and tracks proposed tax legislation.

Legal: Four Assistant Attorneys General, assigned to the Office of the Commissioner by the Office of the Attorney General, provide legal advice and representation in courts of law to the department.

OFFICE OF ADMINISTRATIVE OPERATIONS

Budget Planning Office: Prepares operating budget proposals for the agency and tracks program expenditures. Serves as agency liaison with State Department of Planning and Budget.

Accounting Office: Handles employee payroll and maintains agency appropriation and expenditure accounting system.

Personnel and Training Office: Coordinates agency personnel policies and procedures, handles agency recruitment, conducts employee orientation, maintains employee training program.

Systems Development Project Team: Designs and implements new computer systems to support the major tax administration functions of the agency. Oversees maintenance and operation of current systems.

OFFICE OF TAX OPERATIONS

Field Services Division: Enforces state tax laws through audit, investigation and delinquent collections. Eight district offices execute this responsibility in specific geographic areas throughout the state.

Office Services Division: Collects delinquent taxes through various office collection methods, provides taxpayer assistance, conducts office audits and cooperates with the district offices in conducting field audits.

Processing Services Division: Issues refunds, processes all tax returns and deposits remittances received, maintains accounts receivable, controls the central files and registers new businesses. Also maintains and distributes forms and supplies, handles all incoming and outgoing mail, and provides word processing and data entry services.

Management Support Services Group: Provides procedures documentation, cost-benefit analysis and forms design. Serves as liaison and contact for agency computer operation with the Department of Computer Services.

Renovation Update

Dramatic changes in the physical appearance of the 77-year-old Department of Taxation headquarters building at 2220 West Broad Street were seen on an almost daily basis during the 1982-83 fiscal year, as exterior and interior renovation work proceeded full steam ahead and moved the agency ever closer to completion of its long-awaited "ideal" workplace. Nearly two years would pass before realization of the massive renovation project which had begun in late 1981, but amidst the dust, noise and general disturbance of that period, employees continued to occupy the facility and to maintain their traditionally high quality of service to Virginia taxpayers.

Early in the fiscal year work was completed on the exterior of the building, and the facility assumed a new "face" for employees and the public alike. Exterior changes included: 1) Relandscaping of the area around the building, providing additional parking spaces, handicapped spaces, new trees and repavement; 2) Construction of stairtowers on both sides at the front of the building; 3) Installation of solar shade windows across the front of the building; 4) Installation of rain gutters into the building's sewer system; 5) Application of insulation and a new stucco finish to the entire exterior surface; and 6) Renovation of the front entrance, including new entranceway, doors, lettering, sidewalk and flagpoles.

At the same time that construction was nearing completion on the outside of the facility, work had already begun on the inside and efforts were continuing to educate employees about the Open Office System concept, which will serve as the building's overall design scheme. First of the new work areas to be completed were the Commissioner's and Personnel offices and the lobby, all of which were occupied by employees in mid-September. Next segment of the work force to relocate was the Office Services Division—in mid-December—followed by members of the Systems Development Project Team, the Commonwealth Data Base and the Planning & Control, Tax Policy and Research Divisions, all of whom moved to new quarters in January. By mid-May all floors of the 1966 portion of the building had been renovated and were occupied by their permanent inhabitants, a new employee entrance and security office had been completed and were in use, and work was beginning on the last two phases of the renovation. Targeted completion date for the entire project was set at early October 1983.

As the 1982-83 fiscal year drew to a close, several other renovation related activities were taking place throughout the department. New roofing was being applied to the 1966 building to help eliminate leakage problems which had plagued that building for many months, and completion was anticipated for early July. Additionally, a project team had been appointed—and was functioning—to develop evacuation plans and fire procedures for implementation when all employees were finally settled in to their new work areas. And, finally, plans were underway for a special grand opening celebration and dedication ceremony to be held after renovation work had come to an end.

A critical factor in the Department of Taxation's ability to maintain a smooth and virtually uninterrupted work flow during the 18 months of interior renovation was the major phasing plan under which the entire project operated. This seven-part plan, which involved the relocation of every agency employee at least once during the period of interior construction, was unique in that it enabled the department to continue functioning efficiently—and with minimal interruption—as the renovation progressed. The plan was devised by the agency in conjunction with project architects from the Richmond firm of Glave Newman Anderson, Inc.

Despite the general disturbances of the renovation period and the sacrifices required of each Department of Taxation employee during that time, the entire work force has continued to respond positively to the needs of Virginia taxpayers and to maintain the same high quality of service which has characterized this agency for so many years. As the renovation now approaches completion, employees look to the day when they can combine their deep pride in the heritage of this department with a newer pride in a functional, efficient workplace—all aimed at providing a degree of public service unsurpassed by any other agency in state government.

REVENUE AND EXPENDITURE
DEPARTMENT NET COLLECTIONS BY TAX SUBJECT
Fiscal Years 1982 and 1983

General Fund Revenues	FY 1983	FY 1982	Percent Change
Bank Stock (state's share)	$ 2,276,714	$ 2,640,584	−13.8
Beer and beverage	33,661,544	33,059,580	+ 1.8
Business licenses*	371,253	3,696,007	−90.0
Capital not otherwise taxed**	11,725,993	15,052,565	−22.1
Corporation income	183,215,161	176,965,682	+ 3.5
Individual income	1,552,147,842	1,446,132,415	+ 7.3
Inheritance, gift and estate	17,818,606	21,755,230	−18.1
Recordation, deeds, wills, etc.	37,648,508	28,975,025	+29.9
State sales and use	721,579,944	670,511,821	+ 7.6
Tobacco products	17,478,765	17,838,403	− 2.0
Total	$2,577,924,330	$2,416,627,312	+ 6.7
Special Fund Revenues			
Aircraft sales and use	$ 824,265	$ 1,084,934	− 24.0
Egg promotion	118,725	67,713	+ 75.3
Forest products	1,070,740	924,587	+ 15.8
Peanut excise	159,463	135,616	+ 17.6
Slaughter hogs & feeder pigs	132,194	148,660	− 11.1
Soybeans	129,168	59,320	+117.8
Total	$ 2,434,555	$ 2,420,830	+ .6
Aggregate (All Funds)	$2,580,358,885	$2,419,048,412	+ 6.7

Note: Not included in this table are: (1) the soft drink excise tax—$128,347; and (2) the litter tax—$437,137.
* The 1982 General Assembly repealed all state business license taxes effective January 1, 1983.
** The 1982 General Assembly repealed the tax on Capital Not Otherwise Taxed effective January 1, 1983, and imposed the Intangible Personal Property Tax.

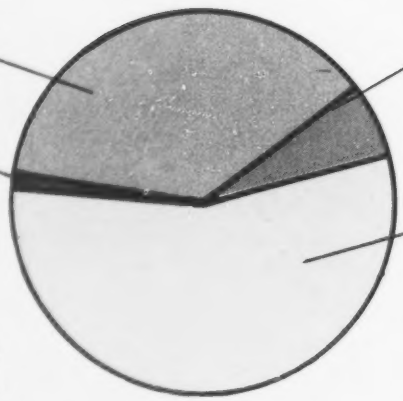
DEPARTMENT OF TAXATION EXPENDITURES*
Fiscal Year Ended June 30, 1983

Budget Programs	Expenditure
Revenue Administration Services	$14,135,780
Research Services	492,610
Tax Value Assistance to Localities	725,020
Administrative and Support Services	5,689,780
Total	$21,043,190
Cost per $100 of collections	$.82

*The department is also custodian of the funds appropriated to the State Land Evaluation Advisory Committee. The committee expenditure for the fiscal year was $50,420 and is not reported here as a cost of operating the department. The committee is composed of the State Tax Commissioner, the Dean of the College of Agriculture of VPI and SU, the Commissioner of Agriculture and Consumer Affairs, the Director of the Department of Conservation and Economic Development, and the Director of the Commission of Outdoor Recreation.

REVENUE COLLECTIONS

TOTAL REVENUE COLLECTIONS
by the Commonwealth of Virginia
Fiscal Year 1982-1983
$6,303,506,582



Total General Fund Revenue
$3,028,907,156

General Fund Revenues
Collected by Department of Taxation
$2,577,924,330

Special Fund Revenues
Collected by Department of Taxation
$2,434,555

Total Revenues
Collected by Department of Taxation
$2,580,358,885

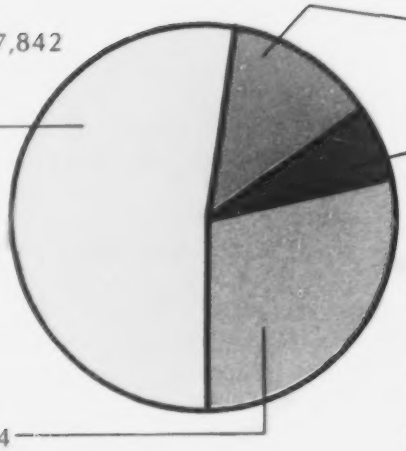
Total Special Fund Revenue
$3,274,599,426

General Fund Revenues From Other Sources
$450,982,826
(e.g. Public Service Corporation Taxes, A.B.C. State Tax and Profits, Federal Revenue Sharing)

Special Fund Revenues From Other Sources
$3,272,164,871
(e.g. Motor Vehicle Fuel Tax, Highway Tolls, Grants from Federal Government)

Total Revenues
From Other Sources
$3,723,147,697

DEPARTMENT OF TAXATION REVENUE COLLECTIONS
Fiscal Year 1982-1983
$2,580,358,885



Individual Income
(60.1%) $1,552,147,842

Corporation Income
(7.1%) $183,215,161

Other
(4.8%) $123,415,938

State Sales and Use
(28.0%) $721,579,944

Beer and Beverage
(1.3%) $33,661,544

Recordation, Deeds, Wills, etc.
(1.5%) $37,648,508

Inheritance and Gift
(0.7%) $17,818,606

Tobacco Products
(0.7%) $17,478,765

Capital Not Otherwise Taxed
(0.5%) $11,725,993

Bank Stock
(.09%) $2,276,714

Business Licenses
(.01%) $371,253

Miscellaneous Special Fund Revenues (Aircraft Sales and Use, Egg Promotion, Forest Products, Peanut Excise, Slaughter Hogs and Feeder Pigs, Soybeans)
(.09%) $2,434,555

Major Tax Legislation

The following bills represent some of the more significant legislation enacted by the 1983 Session of the General Assembly. The *Legislative Digest*, published annually by the Department of Taxation, contains more detailed references to bills affecting state and local taxation. This publication is available upon request.

SENATE BILL NO. 266 (Chapter 545)

This act allows counties, cities, and towns to participate in the Set-off Debt Collection Act beginning with tax refunds issued in 1985. This act permits the Department of Taxation to retain up to 25 percent of the amount collected for localities to offset administrative costs.

HOUSE BILL NO. 590 (Chapter 258)

This act requires all state agencies to submit all delinquent debts for collection pursuant to the Set-off Debt Collection Act. This act is effective July 1, 1983.

SENATE BILL NO. 334 (Chapter 561)

This act increases the percentage of income tax that must be paid throughout the year by means of estimated tax from 70 to 80 percent for individuals and from 80 to 90 percent for corporations. This act is effective January 1, 1984.

SENATE BILL NO. 358 (Chapter 472)

This act exempts benefits received under Title II of the Social Security Act from the Virginia individual income tax effective July 1, 1983.

HOUSE BILL NO. 320 (Chapter 414)

This act provides that the determination whether a manufacturing, mining, processing, refining or conversion activity is industrial in nature, and hence exempt from the tax, shall be made without regard to plant size, existence or size of finished product inventory, degree of mechanization, amount of capital investment, number of employees or other factors relating principally to the size of the business. Additionally, this act provides that those operations listed in the Standard Industrial Classification Manual Codes 10-14 and 20-39 shall be deemed to be manufacturers, processors, etc. in the industrial sense. This act is retroactive to September 1, 1966.

HOUSE BILL NO. 669 (Chapter 565)

This act provides an exemption for advertising supplements and other printed matter ultimately distributed with or as part of a newspaper or any other exempt publication. This act is effective July 1, 1984.

HOUSE BILL NO. 848 (Chapter 557)

This act provides an exemption for tangible personal property used in the libraries, offices, meeting or counseling rooms, and other rooms in public church buildings used in carrying out the work of the church and related ministries including kindergartens, elementary and secondary schools. This act is effective July 1, 1984.

SENATE BILL NO. 224 (Chapter 570)

This act shifts the responsibility for real property assessment of railroad and pipeline companies from the State Corporation Commission to the Department of Taxation effective January 1, 1984.

SENATE BILL NO. 274 (Chapter 304)

This act affects the assessment and taxation of real estate and the appeals process therefor. This act will require (1) the State Tax Commissioner to annually make available a general reassessment procedures manual to every city, county, and appropriate town; (2) each supervisor, assessor, and appraiser conducting reassessments to meet qualifications prescribed by the Department of Taxation for that position; (3) the board of assessors shall be chosen by the local governing body rather than the circuit court; (4) prospective members of boards of assessors must be trained by the Department of Taxation to be eligible for appointment; (5) boards of equalization be appointed by the circuit court in the year following an annual, biennial or general reassessment; (6) the terms of boards of equalization shall be limited to six months following the effective date of assessment;

(7) members of boards of assessors shall be ineligible for appointment to the board of equalization; and (8) mineral lands shall be under the jurisdiction of boards of equalization. This act eliminates the authority to convene an equalization board at any time other than the year following an annual, biennial or general reassessment and also eliminates the special equalization board for use-value assessments. This act is effective January 1, 1984.

HOUSE BILL NO. 246 (Chapter 225)

This act exempts cargo, merchandise, and equipment in transit from property taxation which is stored, located or housed temporarily in a marine or airport terminal prior to being transported outside of Virginia by vessels or aircraft. This act is effective July 1, 1983.

Commonwealth Data Base Progress Summary

A variety of interrelated activities were completed by members of the Commonwealth Data Base (CDB) task force during fiscal 1982-83, moving the state one step closer to full operation of a "central storehouse" of data and programs.

Brief explanations of each activity and their importance as components of the entire CDB program are found below.

Image Processing and Geo-Based Modules

These components, which had actually been operational since the 1981-82 fiscal year, became available to all potential users statewide following a formal presentation by task force members in January 1983. The Image Processing Module was developed under a contract with the Virginia Institute of Marine Science at the College of William and Mary and is designed to convert remotely-sensed data from the Landsat III satellite to an operational format. The geo-based module was designed to convert geo-based computer programs and data bases to the operational stage and was developed by the Department of Fisheries and Wildlife Sciences at Virginia Polytechnic Institute and State University (VPI & SU). Presently the model resides in the Spatial Data Analysis Laboratory at VPI & SU.

Large-Scale Econometric Model

The Virginia Large-Scale Econometric Model (VLSEM) is a computerized collection of data which shows, in numerical terms, how various sectors in the state's economy interact with each other and with corresponding sectors on the national level. Use of the information contained in the model will ultimately enable government and business officials to make significant strides in economic forecasting.

Developed by Chase Econometrics Associates, Inc. of Bala Cynwyd, Pa., VLSEM consists of a core model, a Revenue Extension and an Agricultural Extension. Both the core model and Revenue Extension had become operational during the previous fiscal year, and the Agricultural Extension followed suit in 1982-83. Also during fiscal 82-83, VLSEM was updated to model current Virginia economic conditions.

Water Use Data System

The Virginia Water Use Data System (VWUDS) was implemented on the Virginia Commonwealth University computer and generated state water use statistics early in 1983. During this period members of the CDB Task Force also coordinated the transfer of the system from the U.S. Geological Survey-Richmond District Office to the Virginia State Water Control Board.

CDB Systems Catalog

A third edition of the CDB Systems Catalog, which is a collection of Virginia resources and related geo-based data, was published in early 1983. As the 1982-83 fiscal year came to a close, plans were being made to add an inventory of Virginia maps and aerial photography to the upcoming fourth edition. It is due for publication in March 1984.

Commonwealth Data Base (continued)

User Services

Consultant services were provided to personnel of one Virginia county by members of the CDB task force during fiscal 1982-83. The task force assisted Clarke County in the preparation of a computer-ready, common base, topographic map of the area, showing integrated soils and property.

CDB Organization Change

In response to an agency-wide reorganization, CDB was placed under the administrative control of the Department of Taxation Planning and Control Division in early 1983. In this capacity the task force was converted to an integral unit within Planning and Control and will fall under the operational control of that division for all activities. Previously, the task force came under the administrative control of the State Tax Commissioner and the operational control of a CDB Management Review Committee.

The CDB Task Force was created in 1980 to develop a community type of data base to help eliminate duplication of data bases and information systems in Virginia's state government. The task force's goal is to develop a central storehouse of data and programs which will meet the needs of those users who require this information; such as state agencies, planning districts, businesses and/or industry, counties and incorporated cities as well as other states.

Outlook for Systems Development

Significant progress in the development of the State Tax Accounting and Reporting System (STARS) was made by the Department of Taxation during the 1982-83 fiscal year, as three of the five modules comprising the new data base management system were either fully-or partially-implemented.

One of these — the Registration module —became operational early in the fiscal year. By year's end two other modules, Accounts Receivable and Accounting, were partially implemented.

The Registration module, which provides for the maintenance of registration information about Virginia's business taxpayers and the taxes for which they are registered, performs a variety of useful functions. They include: 1) Produces an on-request listing of business taxpayers by both entity type and locality; 2) Produces a monthly listing of registration transaction activity statistics; 3) Produces daily listings of registration transactions, operator activity with month-to-date totals, add transactions with missing information and data base activity totals; 4) Provides a means for initially registering a taxpayer or for continuing the registration process that was started as a preliminary registration; 5) Provides a means for changing a taxpayer's general registration information as required or requested by the taxpayer; and 6) Provides a concise (one-screen) inquiry to limited taxpayer/tax registration information.

The Accounts Receivable module is designed to generate bills for assessments, to provide updated information concerning these assessments and to process them through the various collection stages. Developed to provide a direct link between any assessment action and a specific person within the Department of Taxation, this module is expected to greatly enhance monitoring any communications concerning assessments. Additionally, bills will be printed and mailed to taxpayers on a daily basis and the collections process itself will start 35 days sooner than under the old system. The Accounting module provides for the maintenance of accounting information about business taxpayers registered with the Department of Taxation. Phase I of this module, which was implemented in August 1983, provides for online inquiry of taxpayer information, online correction of validation errors and online entry of manually prepared CARS transactions, among other capabilities.

At the end of fiscal 1982-83, the STARS Data Base at the 2300 West Broad Data Center con-

sisted of 298,000 sales, employer and corporate accounts, 114,000 outstanding bills and seven million detail accounting records. Approximately 15 programs, which took 3360 man-hours to develop, were required to convert, reconcile, balance and load data from the old system (703 E. Main Street Data Center) to the new Registration module. These efforts for the Accounting and Accounts Receivable modules were performed simultaneously and required 30 programs and 4200 man-hours to develop.

In July 1982, as plans were being finalized for the implementation of the aforementioned modules, the department installed 94 computer terminals on which to access the business tax data. By late 1983 implemented systems consisted of over 65 batch programs and 30 on-line inquiry/update programs, which could be accessed on 136 terminals. The on-line system now processes about 150,000 transactions per week.

Fiscal 1982-83 also saw the realization of several other goals which were necessary before the Registration, Accounts Receivable and Accounting modules could begin implementation. These additional accomplishments of the Systems Development Project Team members included the production of four "documents" for each module and the training of management, operations staff and day-to-day departmental users. A total of 250 users attended sessions on the procedures and "hands-on" usage of the computer terminals, a responsibility requiring 800 man-hours to complete.

The Systems Development Project was established in August 1980 to design, develop and implement new automated and manual systems that support agency tax processing, accounting and control requirements. The first task accomplished by the project team was to define the system needs and requirements of departmental personnel. Various alternatives for solving the systems requirements were examined next, and one of these was selected by agency management. Finally, functions were defined and divided among seven modules, which became the State Tax Accounting and Reporting System (STARS).

The timetable for completion/implementation of the entire system extends through December 1986. Next of the modules scheduled for completion, in 1984, are those of Correspondence, Accounts Receivable and Accounting. The next two to be implemented, in 1985, will be Collection Tracking and Business Tax Return Processing.

Tax Administration Highlights

Intangible Personal Property Tax

Senate Bill 69, enacted by the 1982 General Assembly, made numerous changes in the laws affecting the taxation of businesses conducted in Virginia. Two of these changes were: 1) the repeal of the state tax on capital not otherwise taxed, and 2) the imposition of an intangible personal property tax on inventory. Both changes were effective January 1, 1983.

State Business License Taxes

Another change which was brought about by Senate Bill 69 was the repeal, effective January 1, 1983, of all state business license taxes. These taxes had formerly been required of every individual, firm or corporation engaging in certain businesses or professions in the state.

Railroad Assessment Responsibilities

Senate Bill 224, enacted by the 1983 General Assembly, transferred the responsibility for the real property assessment of railroads and pipeline companies from the State Corporation Commission to the Department of Taxation. Effective January 1, 1984, the department will assess for state taxation the rolling stock of railroads and rail car companies and assess for local taxation all other property of railroads, car companies and interstate pipeline transmission companies.

A project task force was appointed just before the close of the 1982-83 fiscal year to provide a plan for the department which will result in the efficient implementation and effective ongoing management of this new responsibility.

Set-Off Debt Collection

The 1981 session of the General Assembly enacted the Set-Off Debt Collection Act, providing that persons who owe debts to state agencies may have the amounts of those debts deducted from any individual income tax refunds due them. During the 1983 tax year, the first year of administration of the program, a total of 21 state agencies participated in set-off and filed more than 45,000 claims. By the end of the 1982-83 fiscal year, the department had disbursed $668,289 in refund revenue to claimant agencies.

The 1983 session of the General Assembly amended the Set-Off Act to make participation in the program mandatory for all state agencies (effective July 1, 1983) and to allow local governments to participate beginning with tax refunds issued in 1985. A project team was created within the department to study procedures and finalize regulations for implementing local governments' participation in the program.

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INDIVIDUAL INCOME TAX

TABLE 1.1

Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, and Total Tax, by Virginia Adjusted Gross Income Classes—Taxable Year 1981

Adjusted Gross Income Classes	Total Adjusted Gross Income	Total Exemptions Claimed	Itemized Deductions Claimed	Standard Deductions Claimed	Total Deductions Claimed	Total Taxable Income	Total Tax
$ 0 - $ 999	$ 31,999,705	$ 49,377,974	$ 32,579,757	$ 67,616,487	$ 100,196,244	$ 797,626	$ 2,050
1,000 - 1,999	124,016,729	59,381,491	4,203,908	97,036,532	101,240,440	6,518,081	28,619
2,000 - 2,999	205,602,677	64,490,248	6,817,086	96,747,973	103,565,059	49,125,595	88,964
3,000 - 3,999	302,161,925	76,711,304	12,827,929	100,834,912	113,662,841	119,981,304	2,402,904
4,000 - 4,999	366,258,246	79,177,122	16,974,025	94,630,271	111,604,296	181,318,368	3,662,997
5,000 - 5,999	424,595,756	80,675,017	21,988,805	89,926,222	111,915,027	236,763,727	5,053,975
6,000 - 6,999	517,273,639	86,372,892	25,723,690	93,136,276	118,859,966	315,217,126	7,233,370
7,000 - 7,999	641,110,026	94,453,784	31,916,032	100,557,409	132,473,441	416,501,092	10,603,585
8,000 - 8,999	685,811,064	92,599,501	35,815,783	95,224,050	131,039,833	462,929,835	13,084,494
9,000 - 9,999	738,881,765	92,244,205	41,187,887	98,048,029	139,235,916	506,596,399	15,396,439
10,000 - 10,999	745,834,343	86,511,175	45,515,301	96,229,957	141,745,258	516,113,916	16,547,803
11,000 - 11,999	777,509,241	84,395,182	49,404,505	97,708,776	147,113,281	543,322,961	18,146,803
12,000 - 12,999	796,514,595	81,066,369	55,262,911	96,846,606	152,109,517	560,048,378	19,318,535
13,000 - 13,999	810,090,062	78,474,397	61,077,836	92,907,067	153,984,903	573,461,434	20,284,019
14,000 - 14,999	811,373,987	75,803,110	65,294,429	84,103,333	149,397,762	581,944,250	21,050,861
15,000 - 19,999	4,303,405,700	362,239,670	408,517,083	330,255,000	738,772,083	3,173,788,234	122,360,688
20,000 - 24,999	4,517,116,711	331,692,331	528,255,068	206,604,868	734,859,936	3,423,526,681	141,300,501
25,000 - 29,999	4,327,669,519	279,899,184	599,760,155	109,543,472	709,303,627	3,313,450,776	142,593,778
30,000 - 34,999	3,857,757,543	220,004,813	587,089,898	52,346,894	639,436,792	2,975,589,515	132,361,718
35,000 - 39,999	3,200,549,574	162,441,618	515,051,994	22,875,275	537,927,269	2,482,417,076	113,917,797
40,000 - 44,999	2,565,071,359	116,692,613	422,861,042	9,738,660	432,599,702	1,999,859,504	94,207,085
45,000 - 49,999	2,009,056,969	83,073,707	338,060,361	3,939,243	341,999,604	1,570,193,096	75,870,440
50,000 - 74,999	4,651,212,327	157,326,896	785,678,808	3,635,941	789,314,749	3,659,840,662	183,273,470
75,000 - 99,999	1,318,108,773	31,345,765	222,294,911	286,199	222,581,110	1,041,392,449	54,770,038
100,000 and over	2,493,249,716	27,458,263	428,502,330	159,401	428,661,731	1,771,720,572	97,769,254
Totals	$41,222,221,951	$2,953,908,631	$5,342,661,534	$2,140,938,853	$7,483,600,387	$30,482,418,657	$1,311,330,187

Section 58-151.03 stipulates that no income tax is imposed, nor any return required to be filed by individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently "Total Tax" will be significantly less than 2 percent of "Total Taxable Income" for the Income Classes $0 - $2,999.

TABLE 1.2

Number and Type of Returns, by Virginia Adjusted Gross Income Classes—Taxable Year 1981

Adjusted Gross Income Classes	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married	Total Returns
$ 0 - $ 999	49,744	8,042	2,629	362	60,777
1,000 - 1,999	72,411	5,399	4,182	306	82,298
2,000 - 2,999	69,626	7,768	4,460	510	82,364
3,000 - 3,999	68,835	11,942	4,626	1,039	86,442
4,000 - 4,999	61,752	13,422	4,552	1,746	81,472
5,000 - 5,999	56,017	14,372	4,268	2,648	77,305
6,000 - 6,999	56,362	14,657	4,856	3,794	79,469
7,000 - 7,999	59,805	15,886	5,135	4,670	85,496
8,000 - 8,999	54,340	15,794	4,896	5,725	80,755
9,000 - 9,999	50,408	15,907	4,766	6,750	77,831
10,000 - 10,999	44,428	14,928	4,263	7,445	71,064
11,000 - 11,999	40,690	14,673	3,898	8,394	67,655
12,000 - 12,999	36,880	14,021	3,603	9,245	63,749
13,000 - 13,999	32,935	13,545	3,392	10,164	60,036
14,000 - 14,999	28,868	12,936	3,023	11,152	55,979
15,000 - 19,999	105,106	60,923	11,260	69,731	247,020
20,000 - 24,999	57,776	54,438	6,342	83,075	201,631
25,000 - 29,999	30,186	42,344	3,500	81,893	157,923
30,000 - 34,999	16,222	30,541	1,984	70,390	119,137
35,000 - 39,999	9,301	21,829	1,070	53,469	85,669
40,000 - 44,999	5,483	15,338	663	39,091	60,575
45,000 - 49,999	3,540	11,840	469	26,566	42,415
50,000 - 74,999	5,174	22,269	857	50,932	79,232
75,000 - 99,999	1,142	4,722	266	9,377	15,507
100,000 and over	1,240	4,096	611	7,229	13,176
Totals	1,018,271	461,632	89,371	565,703	2,134,977

TABLE 1.3

Number of Returns, Number and Type of Exemptions, by Virginia Adjusted Gross Income Classes—Taxable Year 1981

Adjusted Gross Income Classes	Total Number of Returns	Number and Type of Total Exemptions				
		Personal ($600)	Dependent ($600)	Age ($600)	Blindness ($600)	Total Number of Exemptions
$ 0 - $ 999	60,777	69,250	13,475	4,535	76	87,336
1,000 - 1,999	82,298	88,068	13,408	3,424	66	104,966
2,000 - 2,999	82,364	90,721	16,766	6,567	93	114,147
3,000 - 3,999	86,442	99,526	23,391	11,371	164	134,452
4,000 - 4,999	81,472	96,788	26,837	14,114	242	137,981
5,000 - 5,999	77,305	94,472	30,718	14,395	220	139,805
6,000 - 6,999	79,469	98,100	36,419	13,890	272	148,681
7,000 - 7,999	85,496	106,271	42,168	12,890	307	161,636
8,000 - 8,999	80,755	102,488	43,500	11,864	252	158,104
9,000 - 9,999	77,831	100,729	45,058	11,187	259	157,233
10,000 - 10,999	71,064	93,748	43,061	10,073	239	147,121
11,000 - 11,999	67,655	91,011	42,945	9,086	240	143,282
12,000 - 12,999	63,749	87,329	42,100	7,990	176	137,595
13,000 - 13,999	60,036	84,076	41,435	7,428	160	133,099
14,000 - 14,999	55,979	80,396	40,943	6,761	160	128,260
15,000 - 19,999	247,020	379,154	205,538	26,247	683	611,622
20,000 - 24,999	201,631	340,300	199,256	17,590	508	557,654
25,000 - 29,999	157,923	282,885	173,678	12,633	353	469,549
30,000 - 34,999	119,137	220,579	138,422	9,314	251	368,566
35,000 - 39,999	85,669	161,251	103,502	7,090	151	271,994
40,000 - 44,999	60,575	115,165	74,513	5,452	127	195,257
45,000 - 49,999	42,415	80,949	53,730	4,182	89	138,950
50,000 - 74,999	79,232	152,696	100,197	9,997	193	263,083
75,000 - 99,999	15,507	29,682	19,836	2,866	36	52,420
100,000 and over	13,176	24,705	17,424	3,691	44	45,864
Totals	2,134,977	3,170,339	1,588,320	244,637	5,361	5,008,657

TABLE 1.4

Total Virginia Adjusted Gross Income, Total Tax, Effective Tax Rate, by Virginia Adjusted Gross Income Classes—Taxable Year 1981

Adjusted Gross Income Classes	Adjusted Gross Income	Total Tax	Effective Tax Rate on Adjusted Gross Income
$ 0 - $ 999	$ 31,989,705	$ 2,050	0.01%
1,000 - 1,999	124,016,729	28,619	0.02
2,000 - 2,999	205,602,677	88,964	0.04
3,000 - 3,999	302,161,925	2,402,904	0.80
4,000 - 4,999	366,258,246	3,662,997	1.00
5,000 - 5,999	424,595,756	5,053,975	1.19
6,000 - 6,999	517,273,639	7,233,370	1.40
7,000 - 7,999	641,110,026	10,603,585	1.65
8,000 - 8,999	685,811,064	13,084,494	1.91
9,000 - 9,999	738,881,765	15,396,439	2.08
10,000 - 10,999	745,834,343	16,547,803	2.22
11,000 - 11,999	777,509,241	18,146,803	2.33
12,000 - 12,999	796,514,595	19,318,535	2.43
13,000 - 13,999	810,090,062	20,284,019	2.50
14,000 - 14,999	811,373,987	21,050,861	2.59
15,000 - 19,999	4,303,405,700	122,360,688	2.84
20,000 - 24,999	4,517,116,711	141,300,501	3.13
25,000 - 29,999	4,327,669,519	142,593,778	3.29
30,000 - 34,999	3,857,757,543	132,361,718	3.43
35,000 - 39,999	3,200,549,574	113,917,797	3.56
40,000 - 44,999	2,565,071,359	94,207,085	3.67
45,000 - 49,999	2,009,056,969	75,870,440	3.78
50,000 - 74,999	4,651,212,327	183,273,470	3.94
75,000 - 99,999	1,318,108,773	54,770,038	4.16
100,000 and over	2,493,249,716	97,769,254	3.92
Totals	$41,222,221,951	$1,311,330,187	3.18%

TABLE

Total Virginia Adjusted Gross Income & Total Exemptions,

COUNTIES	VIRGINIA ADJUSTED GROSS INCOME							
	Total	0 $2,999	$3,000 $4,999	$5,000 $9,999	$10,000 $14,999	$15,000 $19,999	$20,000 $24,999	$25,000 $29,999
Accomack	$ 154,603,610	$ 2,435,313	$ 5,106,212	$ 22,449,437	$ 22,786,775	$ 20,765,656	$ 20,000,914	$ 15,163,972
Albemarle	431,966,202	3,484,965	5,697,330	27,477,630	39,125,178	40,861,020	41,157,487	40,700,098
Alleghany	80,889,680	760,447	1,624,983	6,606,981	7,249,002	9,571,052	10,790,068	12,959,437
Amelia	41,823,392	467,842	1,020,459	5,702,919	6,051,123	6,239,935	5,572,886	5,523,526
Amherst	162,017,854	1,477,720	2,987,046	15,700,199	19,015,765	22,842,082	23,519,237	22,689,207
Appomattox	65,829,092	730,342	1,328,958	7,052,504	7,806,622	9,555,309	10,490,023	10,271,623
Arlington	1,933,702,080	8,431,362	17,869,966	78,655,301	133,859,190	178,720,686	178,140,507	168,124,896
Augusta	348,024,207	2,931,259	5,648,339	28,887,748	41,141,934	47,132,419	49,494,107	46,067,010
Bath	32,782,875	349,164	736,935	4,746,451	4,633,717	4,497,736	4,459,770	3,015,091
Bedford	231,858,099	1,831,102	3,865,706	20,553,830	26,300,556	30,517,466	33,240,825	30,388,574
Bland	28,221,172	282,844	637,462	3,033,955	4,313,809	5,868,349	4,953,800	3,875,045
Botetourt	149,970,991	1,334,031	2,545,806	12,049,522	14,588,674	17,018,573	21,531,511	22,130,300
Brunswick	65,932,578	1,056,568	2,441,460	10,759,064	10,851,690	10,313,351	8,620,599	7,015,690
Buchanan	225,887,140	1,688,083	3,057,527	12,790,391	16,440,399	26,013,832	35,626,330	32,691,858
Buckingham	47,404,897	751,530	1,501,456	8,137,905	8,045,902	7,519,471	7,256,324	5,341,020
Campbell	293,223,546	2,717,337	4,990,629	25,767,513	31,499,778	39,204,717	42,368,816	40,755,878
Caroline	96,780,522	1,466,340	2,334,138	10,831,447	12,858,322	13,781,857	13,373,069	12,844,338
Carroll	118,700,342	1,383,355	3,024,669	17,327,065	20,711,380	23,522,755	20,676,872	14,413,288
Charles City	39,110,925	523,765	847,544	4,193,699	5,592,796	6,033,904	5,492,657	4,461,546
Charlotte	50,815,729	573,763	1,452,997	7,841,673	9,746,954	8,629,602	7,261,889	5,149,305
Chesterfield	1,365,106,371	8,752,194	13,711,975	54,431,716	80,081,934	104,769,768	138,041,524	163,939,566
Clarke	73,288,574	575,653	1,363,712	5,785,543	7,660,539	7,291,290	8,264,474	7,534,297
Craig	21,321,895	182,722	529,791	2,271,608	3,315,061	3,983,955	3,432,939	2,731,746
Culpeper	141,781,088	1,377,608	2,854,835	14,247,638	17,025,264	17,634,272	17,918,571	18,115,494
Cumberland	33,108,937	476,321	976,024	4,750,406	5,381,948	4,702,331	4,830,931	3,333,927
Dickenson	96,707,534	994,323	1,742,033	6,653,049	7,728,989	12,898,701	18,354,616	12,913,342
Dinwiddie	121,578,967	1,281,491	2,518,730	11,585,454	13,059,745	13,747,856	16,992,515	16,364,490
Essex	49,566,789	722,201	1,311,375	5,892,388	6,961,442	7,459,175	7,119,561	5,248,945
Fairfax	7,009,585,286	43,546,883	65,709,924	218,779,274	339,909,629	416,572,098	454,037,767	479,281,107
Fauquier	328,799,906	2,085,520	4,225,705	18,859,346	24,511,183	25,885,502	26,497,815	29,447,057
Floyd	53,217,139	616,117	1,497,401	7,049,932	8,442,469	9,599,049	9,975,045	6,197,458
Fluvanna	56,037,783	631,671	1,100,758	5,745,555	7,281,241	7,202,100	7,652,430	7,969,394
Franklin	198,874,545	1,790,314	3,935,711	23,398,737	26,658,313	30,264,843	30,983,821	25,940,087
Frederick	226,795,864	2,362,505	4,323,786	18,844,555	26,536,506	29,985,983	31,709,023	30,794,371
Giles	96,631,359	1,007,610	2,008,027	9,232,583	14,598,373	16,355,053	14,744,391	13,525,974
Gloucester	143,470,318	1,295,227	2,672,728	11,125,458	13,814,867	15,595,233	19,300,468	18,317,597
Goochland	94,436,964	667,279	1,302,970	7,617,492	8,787,133	8,579,150	8,467,970	9,151,495
Grayson	72,320,448	940,830	1,999,522	12,361,412	14,126,462	14,480,010	11,688,533	6,118,079
Greene	50,170,757	410,105	892,637	4,525,185	7,300,903	6,785,130	7,524,381	8,254,408
Greensville	51,292,149	686,160	1,421,175	7,523,381	8,574,978	8,067,031	7,818,560	6,100,004
Halifax	139,838,510	1,579,325	3,556,085	19,362,148	23,696,080	22,771,424	21,925,505	18,986,120
Hanover	422,795,891	3,313,566	5,939,434	26,044,801	33,209,045	37,829,151	44,229,040	52,641,814
Henrico	1,599,170,748	10,644,921	19,659,953	88,151,371	139,460,845	159,459,958	174,885,712	184,020,958
Henry	367,188,000	3,674,850	7,623,892	44,440,605	50,987,216	53,272,915	60,633,016	55,371,665
Highland	13,247,940	156,640	380,196	1,880,765	2,218,021	2,304,731	1,945,182	1,523,043
Isle of Wight	143,800,940	1,335,496	2,286,128	11,872,882	17,090,806	17,806,246	20,675,014	19,113,970
James City	185,103,524	2,107,114	3,745,196	14,377,184	16,588,483	17,219,335	17,714,463	17,790,572
King George	75,035,990	627,653	1,084,213	5,365,758	6,835,131	6,932,495	8,279,130	8,217,891
King and Queen	32,754,584	394,585	884,661	4,357,822	4,507,135	4,158,486	4,902,164	3,553,640
King William	65,071,239	640,507	1,127,394	5,623,036	5,934,531	6,114,291	7,181,823	8,361,455
Lancaster	68,181,612	824,395	1,753,372	6,879,668	7,708,758	7,712,327	6,937,923	6,126,359
Lee	95,911,393	1,148,010	2,983,900	12,275,990	12,585,431	14,024,008	15,340,249	11,326,522
Loudoun	580,513,584	3,541,137	6,108,764	26,080,273	36,371,905	39,913,019	43,129,697	52,599,825
Louisa	94,682,778	1,085,454	2,428,660	12,111,820	13,100,701	12,583,859	14,455,238	12,290,441
Lunenburg	54,368,049	729,592	1,729,143	9,336,515	9,108,122	8,990,234	7,950,630	4,723,940
Madison	53,450,049	556,566	1,439,398	6,668,195	8,054,231	7,474,683	7,328,373	6,253,995
Mathews	53,447,931	441,605	1,059,201	4,448,233	5,898,180	5,932,329	6,758,619	6,318,189
Mecklenburg	148,655,451	1,763,224	3,828,673	22,578,284	25,422,316	22,227,394	20,824,637	15,613,173
Middlesex	46,643,769	508,335	1,388,924	5,016,362	5,892,321	6,504,043	5,706,512	4,764,842
Montgomery	326,027,147	4,984,601	8,436,535	32,862,664	39,208,121	39,800,325	41,088,545	38,137,878
Nelson	60,902,059	696,454	1,462,580	7,756,432	9,836,825	9,023,255	8,499,526	7,748,427
New Kent	61,188,583	529,824	964,973	3,855,205	5,400,813	6,187,206	8,257,015	8,461,629
Northampton	62,889,069	1,220,948	2,501,463	10,092,741	10,129,334	8,236,932	6,867,142	5,806,148
Northumberland	59,472,689	669,025	1,560,829	6,432,333	7,484,737	8,298,050	7,524,333	5,600,535
Nottoway	75,198,985	914,933	1,983,793	9,777,312	10,269,293	9,855,178	10,927,112	9,685,094
Orange	127,587,663	1,195,919	2,281,845	12,470,534	15,064,566	13,350,765	14,705,488	12,548,630
Page	98,347,140	1,351,340	2,838,331	13,129,183	15,128,376	15,739,518	14,833,394	12,153,568
Patrick	86,583,975	693,411	1,878,830	11,366,987	15,064,949	13,957,251	14,881,061	10,707,353
Pittsylvania	353,064,864	3,634,918	8,092,811	43,433,165	56,072,648	50,142,914	55,827,276	46,001,231
Powhatan	77,214,077	589,035	1,131,402	5,125,659	6,759,128	7,677,764	9,879,846	10,184,323
Prince Edward	69,883,587	906,330	2,037,465	9,984,255	11,075,483	9,542,697	9,344,464	7,069,582
Prince George	122,537,353	1,073,192	1,998,487	8,840,681	10,057,086	11,852,026	16,276,887	17,075,997
Prince William	1,215,693,084	9,315,080	13,717,883	51,675,741	77,198,815	85,914,334	104,773,961	124,255,121
Pulaski	188,554,276	2,123,907	4,460,133	21,772,794	26,048,685	30,968,803	28,895,457	24,714,855

1.5

Total Deductions, Number of Returns—Taxable Year 1981—by Locality

			EXEMPTIONS		DEDUCTIONS			NUMBER OF RETURNS				
$30,000 - $34,999	$35,000 - $39,999	$40,000 - and over	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
$ 11,111,860	$ 8,056,937	$ 26,726,534	$ 27,668	$ 16,481,363	9,362	1,893	$ 24,890,871	11,255	5,459	2,446	286	3,064
35,713,542	30,158,341	167,490,611	[illegible],060	27,601,108	12,760	7,553	83,788,136	20,921	9,644	4,199	431	6,017
10,556,249	7,294,068	13,477,393	12,460	7,416,766	3,252	1,380	12,260,918	4,632	1,610	1,573	50	1,399
4,052,585	2,428,754	4,763,363	7,395	4,424,324	2,296	647	7,203,660	2,943	1,299	755	78	813
18,976,632	14,827,504	19,982,462	24,693	14,716,551	6,885	2,983	27,520,313	9,868	4,119	2,129	186	3,434
6,934,361	4,196,902	7,462,448	10,835	6,470,138	3,170	1,063	10,887,449	4,233	1,662	1,035	97	1,439
153,226,740	150,006,077	866,667,255	149,560	87,446,186	43,982	33,362	317,694,970	77,344	49,444	11,197	2,447	14,256
39,031,252	26,178,411	61,511,728	50,674	30,153,096	14,053	5,977	57,754,976	20,030	7,683	5,208	295	6,844
2,042,328	1,679,151	6,622,532	5,797	3,434,359	1,768	400	5,194,949	2,168	901	577	43	647
24,399,210	16,955,877	43,804,953	33,995	20,240,549	9,053	4,262	40,862,184	13,315	4,923	3,330	208	4,854
2,203,839	860,319	2,186,750	5,017	2,990,983	1,588	354	4,435,405	1,922	661	660	25	576
18,362,221	13,135,797	27,274,556	21,253	12,665,838	5,436	2,990	26,313,539	8,426	3,179	2,318	104	2,825
3,759,200	2,559,156	8,555,800	12,975	7,747,567	4,175	947	11,516,306	5,122	2,404	1,178	161	1,379
25,126,011	17,501,257	54,951,452	30,400	18,129,075	8,715	2,367	28,372,902	11,082	3,535	5,409	183	1,955
3,499,811	1,629,834	3,719,644	9,581	5,729,501	3,165	623	8,222,944	3,788	1,712	984	71	1,021
35,714,156	24,862,536	45,342,186	43,031	25,557,017	11,793	5,319	48,555,142	17,112	6,922	3,976	297	5,917
9,984,566	6,211,883	13,082,562	16,134	9,626,864	4,894	1,681	16,682,756	6,575	3,215	1,425	145	1,790
7,396,301	3,462,896	6,781,761	22,323	13,322,597	7,386	1,473	19,051,446	8,859	3,095	2,076	244	3,444
3,718,054	2,394,648	5,852,312	6,012	3,593,322	2,026	561	6,444,021	2,587	1,428	480	65	614
3,201,508	2,043,696	4,914,342	9,953	5,943,565	3,198	649	8,566,939	3,847	1,571	991	90	1,195
177,134,453	162,691,034	461,552,207	150,444	88,802,500	27,694	31,348	253,021,316	59,042	23,634	14,092	1,051	20,265
6,210,661	5,046,944	23,555,461	9,327	5,538,413	2,581	1,215	14,194,258	3,796	1,690	882	73	1,151
1,870,573	1,242,137	1,761,363	3,572	2,131,473	1,093	331	3,455,591	1,424	530	417	22	455
13,822,798	11,074,225	27,710,383	21,513	12,764,233	6,001	2,522	25,884,368	8,523	3,717	2,121	175	2,510
2,221,450	1,779,748	4,655,851	6,333	3,777,185	1,871	567	5,893,700	2,438	1,087	683	62	626
8,453,494	5,190,428	21,778,559	14,661	8,737,114	4,285	990	12,077,048	5,275	1,647	2,549	73	1,006
14,835,561	11,719,658	19,473,467	18,402	11,011,752	5,140	2,175	20,012,703	7,315	3,271	1,600	174	2,270
4,041,732	2,484,019	8,325,951	8,322	4,961,943	2,550	858	9,000,804	3,408	1,689	754	51	914
521,362,004	571,546,554	3,898,838,046	597,314	350,615,674	116,597	141,900	1,424,531,681	258,497	126,419	55,635	10,142	66,301
28,835,676	25,697,079	142,755,083	35,095	20,785,786	8,236	5,625	74,839,851	13,911	5,901	3,375	385	4,250
3,917,932	1,822,113	4,099,623	9,811	5,867,783	3,075	783	8,930,474	3,858	1,393	1,043	80	1,363
5,642,575	4,181,022	8,631,037	8,959	5,352,106	2,495	1,014	9,941,202	3,509	1,488	850	72	1,099
17,340,094	11,816,614	26,745,961	31,907	19,056,156	9,701	3,025	32,293,599	12,726	4,948	2,838	271	4,671
25,487,694	16,138,527	40,612,914	34,181	20,289,199	9,024	4,334	40,823,523	13,358	5,280	3,480	197	4,401
9,369,482	5,503,237	10,286,629	15,843	9,431,479	4,957	1,315	15,064,814	6,272	2,493	1,712	108	1,959
15,362,167	11,465,984	34,520,589	19,947	11,865,793	5,018	2,911	26,284,518	7,929	3,072	2,169	189	2,499
7,307,082	5,071,072	37,485,321	10,792	6,444,707	2,976	1,498	16,370,887	4,474	2,082	991	74	1,327
3,838,273	1,827,508	4,939,819	14,128	8,436,363	4,940	779	11,624,717	5,719	2,010	1,459	262	1,988
5,739,505	3,079,372	5,659,131	7,676	4,567,935	2,289	805	8,172,019	3,094	1,265	727	51	1,051
3,359,384	1,772,770	5,968,708	9,687	5,792,069	3,061	725	8,734,800	3,786	1,667	794	239	1,086
11,233,643	5,836,300	10,891,880	25,657	15,337,230	8,193	1,826	22,336,996	10,019	4,152	2,142	272	3,453
54,113,793	48,143,206	117,332,041	51,006	30,412,023	12,066	8,775	72,894,724	20,841	8,803	4,845	335	6,858
174,909,686	140,376,588	507,600,758	173,290	103,181,622	43,408	31,828	277,306,731	75,236	36,889	14,567	1,262	22,518
32,747,753	21,739,732	53,696,356	57,152	34,079,052	17,349	6,569	61,784,644	23,918	10,227	3,945	1,431	8,315
934,453	730,972	1,173,937	2,424	1,434,393	810	164	2,098,768	974	368	322	19	265
17,308,662	11,632,457	24,679,279	20,548	12,262,999	5,640	2,629	23,751,946	8,269	3,656	1,857	451	2,305
17,094,539	16,375,050	62,091,588	23,050	13,598,687	6,353	3,614	33,907,374	9,967	5,113	1,689	256	2,909
8,191,068	6,600,828	22,901,823	9,829	5,838,321	2,408	1,419	12,315,888	3,827	1,680	928	118	1,131
3,023,926	2,617,611	4,354,556	5,526	3,308,249	1,787	494	5,526,619	2,281	1,077	542	60	602
7,441,840	6,344,900	16,401,462	8,955	5,358,024	2,470	1,123	11,073,896	3,593	1,643	797	55	1,098
4,748,885	4,343,528	21,146,397	10,021	5,977,034	2,915	1,144	12,537,497	4,059	1,759	919	107	1,274
8,297,370	4,469,445	13,460,468	17,908	10,680,518	5,430	1,467	16,145,600	6,697	2,316	2,577	184	1,620
59,985,557	59,849,272	232,934,135	59,413	34,987,135	11,732	12,026	114,555,740	23,758	10,400	5,789	605	6,964
9,300,381	5,729,091	11,597,133	15,879	9,455,158	4,987	1,454	16,222,991	6,441	2,933	1,589	160	1,759
3,231,413	2,355,481	6,212,979	10,519	6,286,001	3,485	687	9,197,661	4,172	1,786	919	148	1,321
4,224,339	3,100,766	8,349,803	8,916	5,315,157	2,823	765	9,209,551	3,588	1,537	862	55	1,134
5,572,637	3,666,439	13,351,899	7,468	4,468,380	2,078	901	8,816,271	2,979	1,191	773	40	975
10,565,078	6,229,660	19,603,012	26,884	16,053,504	8,689	2,046	24,258,145	10,735	4,514	2,291	698	3,234
3,691,074	2,297,546	10,873,810	7,201	4,287,642	2,151	815	8,615,015	2,966	1,322	666	55	923
30,081,347	22,651,817	68,775,313	47,621	27,859,214	15,136	6,089	58,506,572	21,255	10,188	4,497	427	6,113
5,196,129	2,850,697	7,831,734	10,401	6,208,321	3,308	891	10,385,017	4,199	1,818	1,108	91	1,182
7,480,517	6,832,811	13,218,590	8,037	4,795,724	1,974	1,250	10,538,798	3,224	1,331	800	71	1,022
3,561,068	2,680,558	11,792,735	11,783	7,007,209	4,307	702	10,302,350	5,009	2,550	939	203	1,317
3,995,363	2,529,803	15,377,691	9,399	5,622,584	2,823	937	10,536,167	3,760	1,568	995	68	1,129
7,030,803	4,674,951	10,090,518	12,995	7,765,692	4,008	1,175	12,034,393	5,183	2,357	1,199	95	1,532
11,258,197	7,637,555	37,054,164	17,229	10,231,856	5,083	1,950	23,578,146	7,033	3,148	1,648	126	2,111
7,586,300	4,795,958	10,791,172	17,587	10,500,653	5,714	1,454	16,783,497	7,168	3,019	1,978	108	2,063
6,530,407	3,246,449	8,257,277	14,976	8,933,150	4,666	1,269	13,840,542	5,935	2,065	1,309	327	2,234
35,603,366	21,163,871	33,092,664	59,813	35,727,048	18,586	5,359	57,145,427	23,945	9,968	5,351	681	7,945
9,859,356	7,389,003	18,118,561	10,414	6,216,382	2,307	1,684	14,311,012	3,991	1,518	1,143	64	1,266
5,871,753	3,666,848	10,384,710	12,166	7,223,626	3,836	1,157	12,447,156	4,993	2,425	1,044	113	1,411
16,365,680	13,208,028	25,789,280	16,297	9,665,829	4,005	2,530	20,954,048	6,535	2,623	1,546	479	1,887
150,760,591	146,813,289	449,268,269	136,159	80,182,914	24,957	28,922	254,998,980	53,879	22,223	12,992	3,116	15,548
17,971,723	10,951,274	20,646,645	31,795	18,963,319	9,606	3,018	31,517,445	12,624	5,132	3,111	210	4,171

VIRGINIA ADJUSTED GROSS INCOME

COUNTIES	Total	0 - $2,999	$3,000 - $4,999	$5,000 - $9,999	$10,000 - $14,999	$15,000 - $19,999	$20,000 - $24,999	$25,000 - $29,999
Rappahannock	$ 36,938,128	$ 332,242	$ 803,515	$ 3,624,850	$ 4,832,524	$ 4,423,659	$ 4,332,302	$ 3,973,250
Richmond	40,969,200	540,743	893,862	4,223,230	5,007,647	4,998,672	5,435,820	4,670,513
Roanoke	587,165,374	4,290,407	7,541,262	34,0[illegible]2,286	45,774,748	56,101,017	67,896,344	76,465,497
Rockbridge	94,260,374	965,221	2,276,539	10,[illegible]85,107	14,853,400	15,365,815	14,583,945	11,928,753
Rockingham	348,780,114	3,396,282	7,494,899	[illegible]9,518,547	47,738,172	52,948,526	53,059,353	41,752,930
Russell	159,537,230	1,468,219	2,935,679	14,[illegible]31,400	15,212,967	22,700,901	31,139,110	22,885,435
Scott	119,487,659	943,258	2,338,337	11,[illegible]56,983	15,612,083	16,919,268	21,767,225	17,169,414
Shenandoah	156,891,397	1,785,746	3,818,628	19,334,484	24,573,971	25,725,159	24,929,852	19,564,777
Smyth	159,188,575	1,955,264	3,936,837	21,953,203	25,693,019	27,363,516	24,496,618	16,802,660
Southampton	99,150,241	1,004,883	2,131,966	9,675,636	11,877,855	12,111,306	12,507,599	12,060,200
Spotsylvania	236,594,707	2,049,095	4,007,800	16,504,244	22,661,037	25,513,062	29,836,008	33,935,720
Stafford	306,416,816	2,579,810	4,289,061	17,843,328	23,252,805	25,887,262	33,883,877	37,392,032
Surry	37,165,965	567,123	879,046	3,308,200	4,383,264	4,951,169	5,209,308	4,785,499
Sussex	58,921,113	801,075	1,517,739	7,457,329	8,234,173	8,378,711	7,211,065	6,248,439
Tazewell	306,910,185	2,487,987	5,357,872	22,833,993	27,395,102	37,075,174	46,768,073	38,090,748
Warren	134,062,635	1,414,568	2,761,414	12,732,401	18,169,244	20,320,977	19,129,013	18,269,886
Washington	242,158,247	2,664,149	5,411,389	25,870,857	33,372,712	36,597,643	32,787,092	27,577,432
Westmoreland	74,409,397	1,217,367	2,265,589	10,333,937	10,374,531	9,197,563	10,187,418	7,992,754
Wise	259,778,924	2,224,595	4,503,477	18,808,755	23,212,484	28,902,075	43,205,832	35,891,070
Wythe	132,490,200	1,664,462	3,227,955	16,317,539	19,350,220	21,418,356	20,528,648	15,943,274
York	243,198,011	2,971,715	4,013,080	15,229,402	19,045,236	19,782,794	22,598,959	27,795,271
Total	$25,923,024,631	$207,377,969	$381,578,634	$1,690,114,105	$2,244,371,956	$2,540,919,471	$2,764,263,021	$2,675,804,887
CITIES								
Alexandria	$ 1,456,849,107	$ 7,381,044	$ 14,388,447	$ 66,267,562	$ 116,909,786	$ 149,236,110	$ 147,731,512	$ 133,450,135
Bedford	33,746,723	363,022	864,906	4,135,157	5,135,256	4,584,235	4,409,022	3,903,474
Bristol	204,960,832	2,301,055	4,657,612	26,270,970	31,693,285	31,307,587	23,551,266	19,753,461
Buena Vista	33,652,859	373,664	772,331	3,300,290	5,254,818	5,940,000	5,347,354	5,124,435
Charlottesville	282,143,071	3,874,248	6,997,522	30,100,019	35,373,001	32,924,253	28,643,913	26,602,451
Chesapeake	799,711,177	7,234,037	12,991,860	60,458,854	81,076,452	90,612,578	101,007,274	109,760,495
Clifton Forge	29,306,885	265,043	628,292	2,713,952	2,723,877	3,689,854	3,733,859	4,106,268
Colonial Heights	142,112,110	1,195,551	2,152,853	8,121,244	11,354,669	13,285,750	16,771,441	19,368,932
Covington	48,736,544	466,447	1,266,696	4,990,661	5,995,957	6,743,324	6,774,014	7,249,011
Danville	333,298,428	3,723,884	7,269,137	36,821,411	48,601,811	39,119,762	41,050,743	39,413,206
Emporia	29,092,880	407,014	900,415	3,980,727	4,505,978	3,976,530	3,567,125	2,899,719
Fairfax	173,567,330	1,365,049	2,190,710	7,263,918	10,861,860	12,211,972	12,385,943	14,740,048
Falls Church	202,272,294	1,425,532	2,596,456	10,401,503	15,613,284	17,466,957	16,616,933	16,325,812
Franklin	47,042,880	528,450	888,583	4,050,301	5,607,046	5,015,090	5,321,574	4,858,839
Fredericksburg	113,096,606	1,199,250	2,487,874	10,236,894	14,619,320	13,459,051	12,227,359	10,909,775
Galax	43,024,289	577,663	1,231,386	6,589,752	6,586,968	6,315,567	5,201,656	3,499,350
Hampton	766,241,031	9,210,410	15,506,792	65,148,470	86,746,900	97,597,246	101,296,093	100,312,074
Harrisonburg	109,530,233	1,384,924	2,531,594	11,150,816	13,601,418	11,935,082	12,318,254	11,665,759
Hopewell	161,886,400	1,604,072	3,113,231	12,721,264	14,957,694	19,484,257	24,852,168	24,000,181
Lexington	35,743,569	361,093	691,556	3,347,573	3,909,649	3,686,126	4,182,467	3,567,709
Lynchburg	467,739,776	4,412,944	8,838,671	42,941,462	48,308,963	53,634,287	53,822,890	48,614,818
Manassas	172,598,145	1,366,035	2,033,424	7,290,785	12,704,160	15,304,009	17,576,230	18,752,977
Manassas Park	34,888,853	345,527	544,663	2,573,662	3,407,564	4,839,314	5,511,155	6,545,460
Martinsville	138,608,965	1,397,742	2,673,330	15,823,895	16,108,052	14,537,661	14,121,338	11,535,111
Newport News	973,580,683	10,913,464	18,185,216	77,671,231	111,686,007	121,748,510	118,473,068	117,032,447
Norfolk	1,363,232,711	15,448,484	31,505,532	145,377,250	182,423,757	177,868,956	167,044,990	146,043,367
Norton	29,075,520	342,809	561,796	2,350,872	2,548,928	3,056,793	3,981,636	3,503,790
Petersburg	250,636,157	3,423,451	5,859,618	29,197,440	29,823,080	29,679,345	29,287,868	27,857,927
Poquoson	68,583,211	722,243	818,808	3,870,425	5,113,673	5,546,627	8,071,477	8,482,786
Portsmouth	657,192,573	6,611,582	13,200,322	63,105,833	85,762,413	86,454,264	92,570,065	84,567,138
Radford	66,947,088	751,900	1,291,734	6,120,329	7,924,062	9,259,735	7,511,765	8,227,620
Richmond	1,755,599,260	17,635,657	34,941,785	179,844,617	213,781,701	209,772,207	195,178,210	152,954,822
Roanoke	677,341,992	7,068,732	14,107,987	71,045,329	84,145,692	88,396,422	84,286,871	74,327,805
Salem	176,112,405	1,587,023	3,180,107	14,206,192	18,219,105	22,442,546	22,357,622	22,243,773
South Boston	44,853,018	482,715	908,806	4,786,698	6,239,106	5,299,353	5,844,628	4,507,142
Staunton	156,219,821	1,396,375	2,937,635	14,954,580	17,911,186	18,394,391	18,715,322	19,850,594
Suffolk	292,824,701	3,300,283	5,966,791	27,866,428	40,257,507	35,087,701	36,226,467	36,989,335
Virginia Beach	1,923,642,921	19,695,389	32,639,040	131,616,136	170,596,620	182,061,518	196,025,044	213,247,178
Waynesboro	113,756,432	1,131,818	2,159,326	10,039,289	13,373,971	14,214,893	14,939,696	14,479,233
Williamsburg	62,797,202	896,066	1,348,376	5,435,993	6,716,685	6,342,976	5,620,091	5,858,120
Winchester	150,432,930	1,604,880	3,062,336	14,256,264	19,054,194	17,575,957	17,672,772	14,737,863
Total	$14,627,679,617	$145,775,571	$270,893,546	$1,248,446,038	$1,617,237,455	$1,690,108,796	$1,691,829,175	$1,601,870,439
Unassigned	$ 671,454,108	$ 8,464,636	$ 15,951,530	$ 69,078,742	$ 79,702,797	$ 72,387,368	$ 61,073,550	$ 49,914,493
Aggregate	$41,222,158,356	$361,618,176	$668,423,710	$3,007,638,885	$3,941,312,208	$4,303,415,635	$4,517,165,746	$4,327,589,819

1.5 — Continued

			EXEMPTIONS		DEDUCTIONS			NUMBER OF RETURNS				
$30,000 - $34,999	$35,000 - $39,999	$40,000 - and over	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
$ 2,979,924	$ 1,626,493	$ 10,009,369	5,254	$ 3,129,296	1,540	601	$ 7,184,554	2,141	936	594	36	575
4,228,882	2,697,893	8,271,938	6,239	3,737,160	1,871	683	6,875,972	2,554	1,113	662	53	726
69,769,886	57,494,608	167,759,319	69,715	41,356,469	15,589	12,806	101,812,614	28,395	11,494	6,622	412	9,867
8,148,772	4,553,344	11,299,478	15,660	9,326,771	4,858	1,425	15,878,945	6,283	2,441	1,808	93	1,941
30,260,982	20,066,566	53,543,857	55,181	32,839,914	17,047	5,292	57,463,320	22,339	9,063	5,356	386	7,554
15,849,957	12,687,046	21,526,516	25,215	15,033,519	7,464	1,911	21,874,015	9,375	2,995	4,015	128	2,237
12,078,391	6,439,291	14,863,409	18,912	11,272,773	6,048	1,204	15,672,833	7,252	2,268	2,801	347	1,836
11,339,314	7,159,454	18,660,012	26,351	15,715,680	8,339	2,535	26,945,949	10,874	4,747	2,651	172	3,304
10,003,956	5,647,409	21,336,093	28,609	17,063,664	9,265	2,052	25,307,854	11,317	4,228	2,969	210	3,910
11,202,723	7,612,071	18,966,002	15,340	9,171,112	4,437	1,593	15,715,090	6,030	2,565	1,455	248	1,762
29,130,699	24,686,036	48,271,006	33,742	20,020,765	7,463	5,403	45,988,032	12,866	5,048	3,713	268	3,837
38,740,535	32,067,701	90,480,305	39,124	23,147,808	7,999	7,113	61,459,481	15,112	5,882	3,765	540	4,925
4,267,632	2,570,354	6,244,370	5,973	3,564,965	1,780	614	6,202,658	2,394	1,188	469	182	555
5,019,129	3,125,464	10,927,989	9,736	5,815,702	3,148	868	10,256,118	4,016	2,082	797	118	1,019
29,265,773	23,029,536	74,611,927	43,462	25,808,885	12,242	4,176	45,522,126	16,418	5,642	6,418	254	4,104
13,546,219	7,610,127	20,108,786	21,009	12,486,569	5,895	2,574	23,513,928	8,469	3,607	2,162	163	2,537
21,270,873	13,616,092	42,990,008	39,484	23,463,521	11,765	3,664	39,515,757	15,429	5,472	4,792	653	4,512
7,095,466	4,501,641	11,243,131	13,282	7,929,469	4,013	1,392	13,754,692	5,405	2,615	1,198	156	1,436
27,090,646	18,629,586	57,310,404	37,989	22,604,637	10,637	3,360	35,991,668	13,997	4,838	5,607	322	3,230
10,308,952	6,115,356	17,615,438	22,825	13,583,508	7,161	1,923	22,662,602	9,084	3,534	2,306	160	3,084
27,754,283	25,549,125	78,458,146	29,651	17,533,522	7,428	5,110	41,961,543	12,538	5,711	2,559	651	3,617
$2,440,294,697	$2,101,133,006	$8,877,166,885	3,095,781	$1,833,950,791	793,650	485,414	$4,729,166,857	1,279,064	570,467	300,513	37,252	370,832
$ 117,206,757	$ 99,208,428	$ 605,069,326	118,688	$69,174,523	35,742	26,035	$259,827,029	61,777	40,623	8,638	2,236	10,280
2,905,314	2,558,123	4,888,214	5,244	3,126,538	1,733	532	5,500,749	2,265	1,141	393	41	690
17,934,228	10,982,670	36,508,698	29,515	17,511,420	9,363	4,188	33,116,909	13,551	4,933	1,873	4,583	2,162
3,030,906	1,775,758	2,733,303	5,762	3,434,530	1,734	531	5,720,874	2,265	930	540	46	749
22,728,195	17,103,397	77,796,072	35,754	20,920,545	12,647	4,886	51,934,637	17,533	10,620	2,322	515	4,076
101,554,409	78,392,352	156,622,866	110,448	65,564,105	26,143	18,138	148,096,160	44,281	19,025	10,467	2,159	12,630
3,126,214	2,165,838	6,153,688	4,239	2,517,225	1,239	456	4,399,212	1,695	769	458	21	447
18,068,783	16,397,546	35,395,341	16,920	10,036,033	4,117	3,045	23,796,292	7,162	3,162	1,648	172	2,180
6,088,151	3,737,019	5,425,264	7,690	4,598,890	2,479	672	6,994,580	3,151	1,389	894	51	817
30,681,992	21,251,768	65,364,714	47,736	28,344,582	14,888	6,065	55,433,234	20,953	9,712	3,228	2,535	5,478
2,548,151	1,467,516	4,839,710	4,945	2,941,986	1,583	486	5,224,265	2,069	1,045	336	195	495
14,925,388	15,583,386	82,040,456	16,155	9,518,729	3,849	3,502	30,844,608	7,351	3,844	1,265	217	2,025
15,526,941	15,677,325	90,620,551	18,356	10,627,274	5,037	3,774	36,773,428	8,811	5,213	1,423	315	1,860
3,883,004	3,052,474	13,837,519	6,340	3,756,954	1,853	792	8,423,457	2,645	1,286	483	222	654
9,274,838	7,877,811	30,804,434	14,253	8,380,781	4,728	1,890	20,411,779	6,618	3,752	1,093	205	1,568
2,501,706	1,522,470	8,997,771	6,921	4,100,273	2,433	614	7,308,326	3,047	1,297	564	300	886
85,809,924	62,609,987	142,003,135	104,954	62,138,896	29,137	16,888	136,341,812	46,025	22,579	9,305	3,012	11,129
10,095,286	7,050,797	27,796,314	14,344	8,476,657	4,872	1,755	18,453,208	6,627	3,594	1,070	109	1,854
18,854,164	15,294,353	27,005,016	22,346	13,264,371	6,273	3,037	25,359,001	9,310	4,431	2,018	315	2,546
2,878,018	2,738,216	10,381,162	4,738	2,786,444	1,339	686	6,295,042	2,025	1,001	391	48	585
44,375,011	33,461,202	129,329,528	61,012	36,054,077	17,590	8,501	81,186,750	26,091	13,245	4,956	592	7,298
18,465,213	20,445,443	58,659,869	19,406	11,358,214	4,026	3,858	35,565,860	7,884	3,562	1,875	213	2,234
4,489,490	3,230,742	3,401,276	5,223	3,111,970	1,158	876	6,833,894	2,034	897	560	41	536
9,398,340	7,066,244	45,947,252	18,181	10,808,528	5,533	2,358	24,357,050	7,891	4,169	1,378	321	2,023
102,537,502	75,894,332	224,436,906	127,933	75,603,827	36,636	19,567	173,072,146	56,203	28,237	10,777	3,653	13,536
114,097,867	79,345,444	304,077,064	186,196	110,560,065	59,787	24,550	241,629,291	84,337	46,132	16,554	6,092	15,559
2,426,026	1,791,338	8,511,532	4,066	2,409,628	1,208	399	4,075,629	1,607	718	482	47	360
22,480,167	17,701,685	55,325,576	36,390	21,686,449	11,277	4,675	44,496,785	15,952	9,305	2,755	660	3,232
8,367,160	6,378,224	21,211,788	8,526	5,041,520	1,818	1,578	12,692,885	3,396	1,334	869	150	1,043
69,822,890	48,999,914	106,098,152	96,035	57,216,376	26,957	13,264	116,905,904	40,221	20,285	8,140	1,948	9,848
6,301,881	5,032,520	14,525,542	9,323	5,525,533	2,839	1,147	11,051,998	3,986	1,915	731	79	1,261
124,848,739	99,643,420	526,998,102	208,889	124,285,668	70,567	29,578	320,160,137	100,145	64,508	14,249	3,008	18,380
53,889,496	40,373,698	159,699,960	92,084	54,942,600	28,056	12,700	118,895,856	40,756	21,614	8,254	907	9,981
17,421,407	13,978,194	40,476,436	22,723	13,483,106	6,475	3,392	30,010,838	9,867	4,599	1,916	189	3,163
3,866,036	2,464,014	10,454,530	6,721	3,998,829	2,041	718	7,622,663	2,759	1,334	444	95	886
15,495,959	10,127,506	36,436,273	20,866	12,396,065	6,206	2,755	26,457,941	8,961	4,248	1,655	178	2,880
30,498,107	21,321,466	55,310,616	44,304	26,444,385	12,561	5,424	51,849,384	17,985	8,482	3,679	919	4,905
209,179,244	174,253,511	594,329,241	225,224	132,106,854	54,564	44,924	376,745,549	99,488	45,355	19,996	8,832	25,305
10,903,612	8,187,170	24,327,424	15,902	9,448,386	4,706	1,969	18,135,737	6,675	3,058	1,466	147	2,004
4,688,849	3,486,913	22,403,133	7,058	4,112,461	2,568	985	10,504,899	3,553	2,178	435	146	794
14,027,551	8,883,592	39,557,521	19,849	11,709,688	6,383	2,383	24,968,521	8,766	4,574	1,639	204	2,349
$1,377,203,516	$1,068,513,806	$ 3,915,801,275	1,831,259	$1,083,524,985	534,145	283,573	$2,627,474,319	817,718	430,093	151,219	45,718	190,688
$ 40,258,093	$ 30,901,140	$ 243,721,759	81,617	$ 36,368,531	23,393	14,802	$ 126,959,211	38,195	17,711	9,900	6,401	4,183
$3,857,756,306	$3,200,547,952	$13,036,689,919	5,008,657	$2,953,844,307	1,351,188	783,789	$7,483,600,387	2,134,977	1,018,271	461,632	89,371	565,703

TABLE 1.6

Total Net Taxable Income, Total Amount Taxed at Each Tax Rate—Taxable Year 1981—by Locality

COUNTIES	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate
Accomack	$ 113,560,781	$ 34,659,466	$ 18,059,888	$ 34,226,740	$ 26,614,687
Albemarle	320,978,590	68,511,856	39,526,108	94,291,282	118,649,344
Alleghany	61,392,396	15,345,089	8,466,766	20,043,386	17,537,155
Amelia	30,619,134	9,374,687	5,117,566	10,261,252	5,865,629
Amherst	120,730,666	34,729,434	19,498,940	42,821,943	23,680,349
Appomattox	48,776,349	14,550,729	8,110,255	17,131,983	8,983,382
Arlington	1,495,447,875	249,491,728	149,261,552	419,270,552	677,424,043
Augusta	260,308,515	69,807,164	39,619,132	89,084,453	61,797,766
Bath	23,748,499	7,186,245	3,816,438	7,018,363	5,727,453
Bedford	172,118,954	47,308,767	26,513,256	57,733,449	40,563,482
Bland	20,900,258	6,454,339	3,634,154	7,361,818	3,449,947
Botetourt	111,638,615	29,276,158	16,387,105	37,789,887	28,185,465
Brunswick	47,010,064	15,943,854	8,091,117	13,836,616	9,138,477
Buchanan	178,244,333	33,760,056	19,532,740	52,033,662	72,917,875
Buckingham	33,940,197	11,756,646	6,151,231	10,891,359	5,140,961
Campbell	220,122,764	60,199,695	34,165,032	76,333,491	49,424,546
Caroline	70,937,731	20,817,420	11,451,913	24,218,685	14,449,713
Carroll	86,612,085	31,658,629	17,084,194	28,689,508	9,179,734
Charles City	29,327,915	8,131,762	4,592,567	10,427,606	6,175,980
Charlotte	36,216,800	12,767,314	6,802,081	11,603,686	5,043,719
Chesterfield	1,026,515,139	211,062,175	124,971,791	334,656,352	355,824,821
Clarke	50,303,072	12,676,378	7,030,918	15,690,384	14,905,392
Craig	15,859,346	4,877,189	2,728,211	5,745,657	2,508,289
Culpeper	104,019,074	26,102,928	15,474,028	33,934,850	26,507,268
Cumberland	23,810,285	7,564,186	3,992,809	7,530,512	4,722,778
Dickenson	75,494,543	15,557,082	8,738,784	22,095,810	29,102,867
Dinwiddie	91,099,633	24,595,801	13,846,485	31,635,829	21,021,518
Essex	35,976,651	10,681,516	5,783,398	11,611,540	7,900,197
Fairfax	5,217,972,936	852,880,011	506,064,348	1,433,286,183	2,425,742,394
Fauquier	233,027,491	47,092,356	26,635,723	64,138,436	95,160,976
Floyd	38,738,457	13,196,140	7,075,340	12,940,673	5,526,304
Fluvanna	41,132,039	11,763,747	6,599,144	13,849,619	8,919,529
Franklin	148,129,710	45,517,833	25,056,092	49,106,304	28,449,481
Frederick	166,823,195	45,247,052	25,050,414	55,901,598	40,624,131
Giles	72,172,437	21,152,639	11,896,273	26,544,277	12,579,248
Gloucester	106,181,382	26,434,849	14,617,324	34,223,784	30,905,425
Goochland	72,040,158	15,065,850	8,514,753	19,399,761	29,059,994
Grayson	52,255,743	19,634,226	10,561,260	16,389,753	5,670,504
Greene	37,707,970	10,927,733	6,337,927	13,805,621	5,636,689
Greensville	35,693,184	12,079,653	6,433,962	11,772,069	5,407,480
Halifax	102,407,505	34,549,559	18,812,082	35,195,018	13,850,846
Hanover	321,301,383	72,580,201	41,990,349	105,918,941	100,811,892
Henrico	1,221,766,613	259,462,737	152,094,705	388,609,474	421,599,697
Henry	270,960,658	84,393,872	47,045,377	90,894,810	48,626,599
Highland	9,743,372	3,078,889	1,628,016	3,210,327	1,826,140
Isle of Wight	107,775,039	27,504,594	15,791,874	37,290,606	27,187,965
James City	135,408,621	32,423,629	17,790,998	41,087,761	44,106,233
King George	56,136,488	12,936,718	7,336,847	17,648,908	18,214,013
King and Queen	24,189,078	7,153,119	3,799,270	7,902,896	5,333,793
King William	49,133,781	11,997,680	6,670,047	15,348,013	15,118,041
Lancaster	49,955,477	12,939,306	6,639,454	13,806,127	16,570,590
Lee	68,460,897	20,274,903	10,568,169	21,587,821	16,030,004
Loudoun	408,591,889	80,961,674	47,448,691	125,468,547	154,712,977
Louisa	69,569,948	20,836,600	11,399,288	23,362,331	13,971,729
Lunenburg	38,945,387	13,746,177	7,153,880	11,608,041	6,437,289
Madison	39,180,269	12,088,023	6,544,295	12,729,007	7,818,944
Mathews	40,410,410	9,908,844	5,316,135	12,156,807	13,028,824
Mecklenburg	107,762,926	35,454,051	18,764,867	33,458,940	20,085,068
Middlesex	34,321,341	9,496,822	4,823,585	9,788,732	10,212,402
Montgomery	240,083,583	67,518,926	36,480,890	77,652,186	58,431,581
Nelson	44,768,030	13,731,694	7,559,149	15,180,610	8,296,577
New Kent	46,118,516	11,105,582	6,457,627	15,924,040	12,631,267
Northampton	45,865,683	14,640,780	7,400,217	13,211,800	10,612,886
Northumberland	43,760,096	12,020,237	6,248,456	13,000,837	12,490,566
Nottoway	56,012,942	16,753,242	9,045,008	17,987,635	12,227,057
Orange	93,528,483	23,435,564	12,858,678	26,996,445	30,237,796
Page	71,922,280	22,761,309	12,262,976	23,538,025	13,359,970
Patrick	63,211,929	21,431,255	11,920,450	21,445,151	8,415,073
Pittsylvania	261,422,656	82,852,749	46,055,825	89,130,905	43,383,377
Powhatan	57,251,935	13,708,816	7,863,150	19,441,342	16,238,627
Prince Edward	50,314,566	15,889,870	8,461,408	15,595,244	10,368,044
Prince George	91,845,399	21,926,760	12,527,632	31,290,476	26,100,531
Prince William	878,033,398	181,603,567	106,993,425	289,318,764	300,117,642
Pulaski	$ 138,776,739	$ 43,103,577	$ 23,713,910	$ 48,092,511	$ 23,866,741
Rappahannock	26,481,840	6,889,629	3,769,493	8,093,920	7,728,798
Richmond	29,090,580	8,153,809	4,453,105	9,494,983	6,988,683
Roanoke	445,937,860	100,407,854	58,006,019	142,871,641	144,652,346
Rockbridge	69,332,392	21,101,617	11,617,980	24,100,788	12,512,009
Rockingham	260,444,417	76,821,403	42,245,144	85,803,383	55,574,487
Russell	122,808,683	29,736,612	16,656,173	40,507,095	35,908,803
Scott	90,003,631	23,699,065	13,241,543	30,823,994	22,239,029
Shenandoah	115,235,801	35,868,351	19,598,767	38,560,028	21,208,655
Smyth	116,083,135	38,722,787	20,802,947	36,444,801	20,112,600
Southampton	73,931,094	19,700,282	10,735,348	23,872,337	19,623,127
Spotsylvania	171,633,167	42,852,507	24,248,277	58,140,783	46,391,600
Stafford	222,295,069	51,700,806	29,500,585	74,685,625	66,408,053
Surry	26,293,124	7,110,802	3,874,612	8,692,784	6,614,926
Sussex	42,493,877	12,505,255	6,713,453	13,778,002	9,497,167
Tazewell	234,807,406	52,616,475	29,589,542	71,541,558	81,059,831
Warren	98,235,243	27,753,872	15,218,880	33,772,249	21,490,242
Washington	177,258,259	50,494,943	27,369,601	56,561,550	42,832,165
Westmoreland	53,468,413	16,348,584	8,454,362	16,809,841	11,855,626
Wise	198,788,212	43,753,998	24,622,117	60,544,557	69,867,540
Wythe	96,283,853	30,853,391	16,555,980	31,509,477	17,255,005
York	183,532,667	40,664,011	22,807,826	57,079,418	62,981,612
Total Counties	$19,320,960,964	$4,279,867,161	$2,440,949,103	$5,927,896,623	$6,672,248,077
CITIES					
Alexandria	$ 1,110,677,733	$ 194,447,137	$ 115,943,203	$ 320,661,384	$ 479,626,009
Bedford	25,310,918	7,492,691	4,069,509	8,503,001	5,245,717
Bristol	136,828,215	39,072,561	20,862,775	43,633,341	33,259,536
Buena Vista	24,505,377	7,705,103	4,321,582	9,085,413	3,393,279
Charlottesville	206,325,202	53,686,033	29,310,825	64,496,043	58,830,301
Chesapeake	585,173,402	147,756,939	83,891,978	200,613,903	152,910,582
Clifton Forge	22,395,047	5,445,684	3,018,011	7,102,247	5,829,105
Colonial Heights	108,501,047	24,274,672	13,967,492	35,926,219	34,332,664
Covington	37,180,178	9,931,886	5,340,037	12,140,053	9,768,202
Danville	241,476,649	67,042,832	39,969,294	77,532,176	59,932,347
Emporia	20,444,610	6,229,191	3,286,247	6,534,059	4,395,113
Fairfax	132,453,271	24,355,124	14,177,248	38,809,339	55,111,560
Falls Church	152,045,442	27,983,163	16,150,785	42,818,999	85,092,495
Franklin	34,530,517	8,227,204	4,518,739	10,006,065	11,778,509
Fredericksburg	83,943,052	20,609,501	11,374,219	26,510,305	25,449,027
Galax	30,917,427	9,848,936	5,244,116	8,917,623	5,906,752
Hampton	566,156,503	145,386,857	81,484,748	192,768,207	146,516,691
Harrisonburg	82,741,083	21,278,045	11,597,728	25,043,712	24,821,598
Hopewell	122,813,950	30,411,183	17,059,598	42,129,335	33,213,834
Lexington	26,540,150	5,545,080	3,571,266	7,988,327	8,435,477
Lynchburg	349,636,124	85,714,282	47,904,287	109,035,707	106,981,848
Manassas	125,781,305	26,500,545	15,673,866	42,012,087	41,594,707
Manassas Park	25,013,566	6,709,721	3,881,281	9,390,968	5,031,596
Martinsville	102,218,917	25,173,296	13,847,932	27,784,898	35,412,791
Newport News	722,475,059	177,592,315	99,886,208	239,283,483	205,713,055
Norfolk	997,818,797	254,198,067	139,630,799	310,907,590	293,082,341
Norton	22,114,783	4,860,772	2,661,255	6,349,578	8,243,178
Petersburg	184,876,580	48,005,985	26,653,885	58,649,626	51,567,104
Poquoson	51,031,138	11,230,289	6,458,866	16,575,573	16,766,610
Portsmouth	480,863,493	128,886,662	71,970,758	164,060,242	115,925,831
Radford	50,401,255	13,352,310	7,503,238	17,137,089	12,408,618
Richmond	1,271,035,875	303,533,702	170,573,075	387,074,629	409,854,269
Roanoke	502,268,743	129,190,998	71,605,327	155,918,097	145,574,321
Salem	133,161,111	33,711,260	18,983,073	43,736,799	36,729,979
South Boston	33,074,406	9,249,098	5,095,108	10,242,428	8,487,772
Staunton	118,094,960	30,449,464	17,011,223	37,031,863	33,602,410
Suffolk	215,000,600	57,887,727	32,148,702	71,950,518	53,013,653
Virginia Beach	1,407,791,514	319,000,641	178,970,494	431,821,413	477,998,966
Waynesboro	86,457,617	22,183,649	12,364,605	26,469,136	23,440,227
Williamsburg	47,470,852	10,669,600	5,792,677	13,373,812	17,634,763
Winchester	113,530,179	28,130,889	16,553,464	34,706,895	35,139,131
Total Cities	$10,791,098,447	$2,583,962,994	$1,450,329,301	$3,396,752,182	$3,360,051,970
Unassigned to Localities	$ 370,361,246	$ 103,000,555	$ 52,191,706	$ 106,399,943	$ 108,769,042
AGGREGATE	$30,482,418,657	$6,966,830,710	$3,943,470,110	$9,431,048,748	$10,141,069,089

TABLE 1.7

Total Income Tax Paid, Income Tax Paid at Each Tax Rate—Taxable Year 1981—by Locality

COUNTIES	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Accomack	$ 4,471,756	$ 688,113	$ 541,818	$ 1,711,474	$ 1,530,351
Albemarle	14,082,655	1,359,671	1,185,817	4,714,835	6,822,332
Alleghany	2,569,853	305,274	253,998	1,002,213	1,008,368
Amelia	1,190,468	186,547	153,520	513,112	337,289
Amherst	4,778,804	690,970	584,951	2,141,249	1,361,634
Appomattox	1,905,941	289,429	243,321	856,639	516,552
Arlington	69,350,663	4,956,516	4,477,851	20,964,043	38,952,253
Augusta	10,585,763	1,389,319	1,188,566	4,454,477	3,553,401
Bath	937,489	142,727	114,481	350,949	329,332
Bedford	6,956,212	941,582	795,342	2,886,868	2,332,420
Bland	803,973	128,452	109,029	368,113	198,379
Botetourt	4,584,110	582,181	491,620	1,889,603	1,620,706
Brunswick	1,776,434	316,321	242,739	691,913	525,461
Buchanan	8,051,778	671,199	585,982	2,601,782	4,192,815
Buckingham	1,258,489	233,702	184,541	344,611	295,615
Campbell	8,880,785	1,196,981	1,024,983	3,816,866	2,841,955
Caroline	2,798,883	413,413	343,561	1,211,016	830,873
Carroll	3,105,067	630,071	512,540	1,434,600	527,856
Charles City	1,175,724	161,417	137,770	521,409	355,128
Charlotte	1,328,629	254,288	204,066	580,260	290,015
Chesterfield	45,139,438	4,196,604	3,749,187	16,733,545	20,460,102
Clarke	2,104,543	252,071	210,830	784,575	857,067
Craig	610,541	97,152	81,852	287,313	144,224
Culpeper	4,243,658	558,405	464,216	1,696,841	1,524,196
Cumberland	918,179	150,279	119,796	376,541	271,563
Dickenson	3,349,387	308,963	262,173	1,104,832	1,673,419
Dinwiddie	3,695,075	489,041	415,402	1,581,862	1,208,770
Essex	1,420,181	211,796	173,496	580,626	454,263
Fairfax	243,250,110	16,920,463	15,181,889	71,666,458	139,481,300
Fauquier	10,414,582	936,625	799,085	3,207,040	5,471,832
Floyd	1,439,457	262,344	212,289	647,076	317,768
Fluvanna	1,637,287	233,896	197,974	692,543	512,874
Franklin	5,749,314	906,240	751,697	2,455,525	1,635,852
Frederick	6,781,944	899,208	751,543	2,795,262	2,335,931
Giles	2,828,381	420,852	356,894	1,327,304	723,331
Gloucester	4,452,388	525,506	438,540	1,711,291	1,777,051
Goochland	3,196,459	299,996	255,445	970,060	1,670,958
Grayson	1,853,216	390,715	316,830	819,612	326,059
Greene	1,479,431	217,368	190,137	690,327	381,599
Greensville	1,332,934	240,332	193,024	588,653	310,925
Halifax	3,808,608	687,852	564,370	1,759,919	796,467
Hanover	13,795,405	1,442,721	1,259,730	5,296,192	5,796,762
Henrico	53,395,362	5,158,932	4,562,867	19,431,362	24,242,201
Henry	10,430,714	1,678,107	1,411,390	4,545,139	2,796,078
Highland	375,400	61,014	48,841	160,531	105,014
Isle of Wight	4,448,678	546,958	473,758	1,864,618	1,563,344
James City	5,767,532	643,178	533,726	2,054,496	2,536,132
King George	2,406,831	256,938	220,112	882,478	1,047,303
King and Queen	958,161	142,289	113,981	395,187	306,704
King William	2,075,256	238,401	200,116	767,450	869,289
Lancaster	2,099,477	257,092	199,193	690,367	952,825
Lee	2,721,980	403,720	317,056	1,079,474	921,730
Loudoun	18,202,057	1,608,760	1,423,465	6,273,721	8,896,111
Louisa	2,727,653	414,114	341,970	1,168,200	803,369
Lunenburg	1,438,359	273,153	214,632	580,439	370,135
Madison	1,522,588	240,157	196,329	636,511	449,591
Mathews	1,713,945	197,396	159,497	607,883	749,169
Mecklenburg	4,096,557	705,590	562,945	1,673,105	1,154,917
Middlesex	1,410,334	188,928	144,725	489,479	587,202
Montgomery	9,871,358	1,334,177	1,094,440	3,882,869	3,359,872
Nelson	1,735,673	273,089	226,773	758,749	477,062
New Kent	1,937,087	220,800	193,737	796,244	726,306
Northampton	1,783,596	290,667	222,007	660,672	610,250
Northumberland	1,794,879	239,114	187,467	650,071	718,227
Nottoway	2,206,914	333,080	271,340	899,446	703,048
Orange	3,938,996	464,616	385,761	1,349,946	1,738,673
Page	2,765,564	452,467	367,895	1,176,998	768,204
Patrick	2,340,757	426,910	357,617	1,072,367	483,863
Pittsylvania	9,982,151	1,648,932	1,381,699	4,456,948	2,494,572
Powhatan	2,414,391	272,659	235,893	972,112	933,727
Prince Edward	1,945,955	316,088	253,854	779,850	596,163
Prince George	3,877,228	435,989	375,826	1,564,600	1,500,813
Prince William	38,539,944	3,606,779	3,209,840	14,466,409	17,256,916
Pulaski	$ 5,345,604	$ 857,023	$ 711,412	$ 2,404,795	$ 1,372,374
Rappahannock	1,099,098	136,890	113,087	404,713	444,408
Richmond	1,172,098	161,872	133,595	474,769	401,862
Roanoke	19,198,409	1,996,704	1,740,137	7,143,921	8,317,647
Rockbridge	2,693,000	419,849	348,552	1,205,150	719,449
Rockingham	10,281,100	1,527,711	1,267,343	4,290,525	3,195,521
Russell	5,181,667	591,704	499,698	2,025,474	2,064,791
Scott	3,689,125	471,810	397,257	1,541,299	1,278,759
Shenandoah	4,448,913	713,334	587,963	1,928,119	1,219,497
Smyth	4,373,531	770,478	624,103	1,822,457	1,156,493
Southampton	3,035,811	391,678	322,078	1,193,712	1,128,343
Spotsylvania	7,154,239	851,961	727,478	2,907,229	2,667,571
Stafford	9,465,055	1,027,092	885,032	3,734,433	3,818,498
Surry	1,072,302	141,045	116,246	434,656	380,355
Sussex	1,684,601	248,159	201,396	688,947	546,099
Tazewell	10,172,656	1,046,757	887,682	3,577,249	4,660,968
Warren	3,932,752	551,801	456,569	1,688,714	1,235,668
Washington	7,116,366	1,004,108	821,109	2,828,271	2,462,878
Westmoreland	2,100,652	324,773	253,625	840,548	681,706
Wise	8,653,869	870,331	738,682	3,027,417	4,017,439
Wythe	3,680,970	613,235	499,977	1,575,816	992,142
York	7,965,374	805,546	684,236	2,854,094	3,621,498
Total Counties	$838,336,523	$ 85,040,557	$ 73,228,884	$296,409,258	$383,657,824
CITIES					
Alexandria	$ 50,949,454	$ 3,858,834	$ 3,478,335	$ 16,033,578	$ 27,578,707
Bedford	998,005	149,113	122,090	425,170	301,632
Bristol	5,497,278	777,074	625,908	2,181,858	1,912,438
Buena Vista	932,415	153,342	129,645	454,304	195,124
Charlottesville	8,549,101	1,061,991	879,345	3,225,016	3,382,749
Chesapeake	24,277,543	2,937,025	2,516,796	10,031,227	8,792,495
Clifton Forge	946,829	108,480	90,544	355,128	392,677
Colonial Heights	4,671,754	482,181	419,024	1,796,402	1,974,147
Covington	1,526,896	197,811	160,195	607,019	561,671
Danville	9,764,673	1,332,557	1,109,088	3,876,878	3,446,150
Emporia	801,812	123,747	98,593	326,741	252,731
Fairfax	6,017,783	482,964	425,333	1,940,544	3,168,942
Falls Church	6,922,300	553,901	484,523	2,141,035	3,742,841
Franklin	1,478,719	183,530	135,564	500,344	677,281
Fredericksburg	3,539,251	409,129	341,228	1,325,575	1,463,319
Galax	1,196,178	195,774	157,334	445,926	397,144
Hampton	23,392,511	2,884,167	2,444,584	9,638,929	8,424,831
Harrisonburg	3,448,901	421,461	347,935	1,252,267	1,427,238
Hopewell	5,132,223	604,050	511,792	2,106,562	1,909,819
Lexington	1,121,752	130,121	107,141	399,435	485,055
Lynchburg	14,743,352	1,702,630	1,437,148	5,452,025	6,151,549
Manassas	5,488,385	525,763	470,214	2,100,681	2,391,727
Manassas Park	1,008,745	133,392	116,446	469,588	289,319
Martinsville	4,341,134	500,064	415,448	1,389,365	2,036,257
Newport News	30,314,257	3,524,349	2,996,589	11,964,715	11,828,604
Norfolk	41,634,287	5,046,470	4,189,012	15,546,346	16,852,459
Norton	967,636	96,323	79,840	317,495	473,978
Petersburg	7,849,239	951,758	799,840	2,932,669	2,965,172
Poquoson	2,209,446	222,780	193,759	828,821	964,086
Portsmouth	19,592,003	2,582,544	2,159,159	8,204,486	6,665,814
Radford	2,060,487	264,973	225,102	856,910	713,502
Richmond	54,064,382	6,025,361	5,117,244	19,354,910	23,566,887
Roanoke	20,881,798	2,565,546	2,145,212	7,796,430	8,370,610
Salem	5,538,346	669,888	569,484	2,186,968	2,111,986
South Boston	1,337,020	183,961	152,857	512,164	488,038
Staunton	4,899,930	605,710	510,349	1,851,706	1,932,165
Suffolk	8,761,235	1,150,896	984,457	3,597,748	3,048,334
Virginia Beach	60,769,869	6,323,274	5,369,186	21,592,121	27,485,288
Waynesboro	3,583,136	440,815	370,953	1,423,536	1,347,830
Williamsburg	2,067,101	210,591	173,790	668,724	1,013,996
Winchester	4,780,740	558,125	466,626	1,735,465	2,020,524
Total Cities	$457,855,706	$ 51,293,285	$ 43,510,512	$169,846,833	$193,205,096
Unassigned to Localities	$ 15,137,958	$ 1,997,730	$ 1,585,784	$ 5,320,146	$ 6,254,298
AGGREGATE	$1,311,330,187	$138,331,552	$118,305,180	$471,576,237	$583,117,218

Section 58-151.03 stipulates that no income tax is imposed, nor any return required to be filed by individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently "Total Tax" will be significantly less than 2 percent of "Total Taxable Income" for the Income Classes $0-$2,999.

TABLE 1.8
Statewide Individual Income Taxes—Taxable Years 1972-1981

Taxable Year	Amount
1972	$ 364,516,929
1973	436,747,714
1974	510,444,069
1975	560,181,994
1976	657,765,813
1977	748,471,939
1978	865,161,389
1979	1,001,195,652
1980	1,154,926,356
1981	1,311,330,187

CORPORATION INCOME TAX

TABLE 2.1
Number of Corporate Returns, Taxable Income, and Tax Assessed—Fiscal Year 1982-83

Corporations Reporting Taxable Income From Virginia Sources	Number of Corporate Returns	Percent of Total	Taxable* Income	Percent of Total	Tax** Assessed	Percent of Total
Up to $25,000	40,377	82.1%	$ 119,338,546	4.0%	$ 11,130,051	6.0%
$ 25,000 to $ 50,000	3,404	6.9	121,669,271	4.1	7,420,315	4.0
$ 50,000 to $ 100,000	2,536	5.2	177,920,074	6.0	10,797,236	5.9
$ 100,000 to $ 500,000	2,109	4.3	434,008,765	14.5	26,520,470	14.4
$ 500,000 to $ 1,000,000	340	.7	242,993,916	8.1	15,462,702	8.4
$ 1,000,000 to $ 2,000,000	190	.4	266,906,837	9.0	16,188,365	8.8
$ 2,000,000 to $10,000,000	159	.3	648,883,483	21.8	39,920,608	21.6
$10,000,000 and over	30	.1	878,450,767	29.5	49,851,943	27.0
Totals Before Adjustments	49,145	100.0%	$2,890,171,659	97.0%	$177,291,690	96.1%
Departmental Adjustments	(2,464)	—	89,705,050	3.0	7,089,681	3.9
Totals	49,145	100.0%	$2,979,876,709	100.0%	$184,381,371	100.0%

*The taxable income in this column is the total of the incomes on each corporate return rather than net taxable income in each bracket. For example, the 3,404 returns in the second bracket have $121,669,271 in Virginia taxable income but only $36,569,271 falls between $25,000 and $50,000 while the remaining $85,100,000 falls in the first bracket. A table showing corporate incomes arranged by net taxable income brackets is available upon request.

**Including penalties and interest.

TABLE 2.2

Number of Corporate Returns, Taxable Income, and Tax Assessed—Fiscal Years 1973-74 to 1982-1983

Corporations Reporting Income From Virginia Sources	1973-1974	1974-1975	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980	1980-1981	1981-1982	1982-1983
Number of Corporate Returns										
Up to $25,000	28,979	31,051	29,618	29,236	31,144	31,887	33,477	37,776	40,018	40,377
$ 25,000 to $ 50,000	2,706	2,582	2,483	2,439	2,718	3,087	3,489	3,446	3,552	3,404
$ 50,000 to $ 100,000	1,452	1,386	1,503	1,550	1,757	2,212	2,509	2,702	2,644	2,536
$ 100,000 to $ 500,000	1,499	1,543	1,494	1,537	1,714	2,014	2,294	2,358	2,346	2,109
$ 500,000 to $ 1,000,000	223	242	261	255	299	333	390	398	371	340
$ 1,000,000 to $ 2,000,000	108	132	131	131	154	177	202	210	222	190
$ 2,000,000 to $10,000,000	70	81	99	97	136	162	172	189	181	159
$10,000,000 and over	14	22	17	19	21	24	23	35	32	30
Totals before adjustments	35,051	37,039	35,606	35,264	37,943	39,896	42,556	47,114	49,366	49,145
Departmental adjustments	(730)	(904)	(2,069)	(2,936)	(2,505)	(3,345)	(2,178)	(3,136)	(3,311)	(2,464)
Totals	35,051	37,039	35,606	35,264	37,943	39,896	42,556	47,114	49,366	49,145
Taxable Income										
Up to $25,000	$ 107,460,028	$ 98,833,249	$ 93,573,411	$ 90,672,047	$ 98,365,319	$ 105,670,031	$ 114,269,999	$ 117,286,616	$ 120,759,277	$ 119,338,546
$ 25,000 to $ 50,000	92,832,354	88,906,129	88,234,783	87,327,728	97,170,476	110,910,477	125,354,020	123,789,963	126,328,609	121,669,271
$ 50,000 to $ 100,000	102,042,596	96,678,564	103,250,193	105,722,260	120,396,594	150,381,286	174,376,899	189,147,959	184,464,980	177,920,074
$ 100,000 to $ 500,000	311,782,047	334,352,766	318,055,517	330,660,559	368,813,142	428,670,711	483,760,562	488,896,563	475,544,502	434,008,765
$ 500,000 to $ 1,000,000	155,239,832	166,569,364	181,283,469	180,632,813	208,924,113	231,995,918	270,706,111	276,753,954	258,909,072	242,993,916
$ 1,000,000 to $ 2,000,000	144,680,003	184,076,073	184,155,566	180,542,075	216,568,764	248,292,227	287,370,540	285,377,931	304,585,754	266,906,837
$ 2,000,000 to $10,000,000	249,404,099	327,774,531	399,569,413	384,271,998	561,177,944	648,628,914	695,432,935	758,748,812	739,608,557	648,883,483
$10,000,000 and over	333,022,176	544,702,737	404,156,027	477,656,884	566,846,459	800,750,191	665,095,801	918,610,845	901,249,468	878,450,767
Totals before adjustments	$1,496,463,135	$1,841,793,413	$1,772,278,379	$1,837,486,364	$2,238,262,811	$2,725,299,755	$2,816,366,867	$3,158,612,643	$3,111,450,219	$2,890,171,659
Departmental adjustments	52,582,033	79,113,766	66,131,284	127,059,150	120,016,333	141,572,538	88,055,249	109,950,546	100,048,521	89,705,050
Totals	$1,549,045,168	$1,920,907,179	$1,838,409,663	$1,964,545,514	$2,358,279,144	$2,866,872,293	$2,904,422,116	$3,268,563,189	$3,211,498,740	$2,979,876,709
Tax Assessed*										
Up to $25,000	$ 6,567,018	$ 7,780,005	$ 5,720,340	$ 5,756,271	$ 5,990,337	$ 6,993,458	$ 9,052,961	$ 26,555,443	$ 9,424,336	$ 11,130,051
$ 25,000 to $ 50,000	5,589,149	5,348,609	5,296,637	5,254,119	5,897,673	6,690,980	7,607,551	7,527,390	7,679,910	7,420,315
$ 50,000 to $ 100,000	6,143,972	5,818,100	6,183,725	6,336,637	7,244,603	9,106,309	10,541,498	11,460,578	11,212,919	10,797,236
$ 100,000 to $ 500,000	18,763,945	20,079,488	19,008,885	19,713,359	22,192,860	25,841,583	29,217,305	29,583,820	28,764,587	26,520,470
$ 500,000 to $ 1,000,000	9,353,358	10,002,089	10,628,658	10,727,853	12,534,783	13,965,661	16,346,324	16,818,374	15,655,643	15,462,702
$ 1,000,000 to $ 2,000,000	8,770,192	10,994,111	10,736,833	10,513,636	12,964,378	14,945,551	17,314,232	17,400,680	19,046,924	16,188,365
$ 2,000,000 to $10,000,000	15,008,796	18,729,009	22,507,838	21,593,865	33,763,045	39,066,542	42,072,711	45,912,825	44,885,307	39,920,608
$10,000,000 and over	20,078,135	28,903,651	21,975,234	25,744,985	34,035,279	37,719,936	39,988,223	55,885,520	54,458,726	49,851,943
Totals before adjustments	$ 90,274,565	$ 107,655,062	$ 102,058,150	$ 105,640,725	$ 134,622,958	$ 154,330,020	$ 172,140,805	$ 211,144,630	$ 191,128,352	$ 177,291,690
Departmental adjustments	3,154,922	4,746,826	3,967,877	7,623,549	7,200,980	9,934,280	6,338,622	8,363,441	8,393,727	7,089,681
Totals	$ 93,429,487	$ 112,401,888	$ 106,026,027	$ 113,264,274	$ 141,823,938	$ 164,264,300	$ 178,479,427	$ 219,508,071	$ 199,522,079	$ 184,381,371

*Including penalties and interest.

RETAIL SALES AND USE TAX

TABLE 3.1

Virginia Retail Sales and Use Tax Business Classification Code

Many Businesses Fall Into More Than One Class. For Example, Grocery Stores Sell Many Nonfood Items; Department Stores, Hotels, etc., Sell Food. Therefore, the Classifications Reflect the Principal Business Activity, as Reported by Dealers.

Apparel Group

01. Clothing—Men, women, children
02. Furriers
03. Millinery
04. Shoes—Men, women, children
09. Other apparel (uniforms, formals, etc.)

Automotive Group

10. Accessories, batteries, repair parts, tires, etc.
11. Aircraft
12. Boats, boat motors, boating accessories
13. Motor vehicle dealers, motorcycle dealers
14. Service stations, garages, auto repair shops, truck-stops (tractor parts and equipment)
19. Other automotive (installation of windshield and other glass for cars, trailers, mobile homes, etc.)

Food Group

20. Bakery products
21. Candy and confections
22. Dairy products
23. Fruit stands, vegetable stands, roadside markets, rolling markets
24. Groceries, meats, seafood—Chain
25. Groceries, meats, seafood—Nonchain (including meat processing concerns, etc.)
26. Private membership clubs
27. Restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.
28. Taverns, beer parlors, dance halls
29. Other food

Furniture, Home Furnishings, and Equipment Group

30. Furniture, household (floor coverings, interior decorators, reupholstering dealers, etc.)
31. Household appliances, appliance repairs
32. Office furniture, business machines, and equipment
33. Radios, televisions, musical instruments, repairs thereto
39. Other furniture and household equipment (sewing machines, lawn mowers, repairs thereto)

General Merchandise Group

40. Department stores, discount stores
41. Dry goods, variety stores, fabric and yarn, trading stamp redemption stores
42. Drug stores, selling a variety of merchandise in addition to prescription drugs, wholesale drugs
49. Other general merchandise (funeral directors, religious supplies, feed and seed stores, feed mills, advertising agencies, pet shops, horses, liquid embroidery, mail orders, cosmetics, door to door vendors)

Lumber, Building Materials, and Supply Group

50. Building materials (lumber, brick, tile, roofing, ready-mix concrete, stone, gravel, dirt, etc.)
51. Cabinet shops, millwork, pre-cut lumber stock
52. Electrical supplies
53. Hardware supplies, locksmiths
54. Paint, wallpaper, glass
55. Plumbing, heating, refrigeration, air-conditioning, well drilling supplies
56. Other building supplies

TABLE 3.1 — Continued

Fuel Group

60. Fuel oil
61. Bottled gas
62. Wood
69. Coal, other fuels

Machinery, Equipment, and Supplies Group

70. Construction or road maintenance machinery, equipment, supplies
71. Professional equipment, supplies (dental supplies, etc.)
72. Service—Establishment equipment, supplies (beauty supplies, welding supplies, snap-on tool dealers, etc.)
79. Other machinery, equipment, supplies (electronic, communication, pollution control, signs, farm equipment, alarm systems, leasing and rental companies, etc.)

Miscellaneous Group

80. Antiques
81. Books, stationery (paper products, printing, office supplies, business forms, etc.)
82. Cigar stores, newsstands
83. Florists, nurserymen, garden supplies, fertilizer, Christmas tree dealers
84. Gifts and novelties, art and curio shops, coin and stamp dealers, ceramics, fireworks
85. Jewelry, luggage, leather goods
86. Salvage, surplus, secondhand goods, pawnshops, flea markets
87. Sporting goods, photographic supplies, hobby-shops, toy shops, firearms, photo studios, portraits, commercial photographs, gun repair shops, golf courses, bowling alleys, pool parlors, etc.
88. Vending machine sales
89. Retail sales and/or rentals of tangible personal property by shoe repair shops, beauty shops, business schools, music instructors, manufacturers agents, wholesale merchandise brokers, optical companies, auctioneers and auction markets, manufacturers, banks, hearing aid companies, etc.
90. Hotels, motels, tourist camps, etc.
00. Other miscellaneous and unidentifiable

TABLE 3.2

Annual Sales by Business Classification Made During the Fiscal Year Ending June 30, 1983, as Reflected by Deposits of Sales Tax Revenues Made During the Period Beginning August 1, 1982 and Ending July 31, 1983

	Code	Taxable Sales
Apparel Group	01	$835,003,985
	02	4,071,498
	03	1,033,822
	04	261,428,535
	09	31,759,513
Automotive Group	10	589,605,309
	11	7,030,381
	12	27,370,037
	13	177,030,831
	14	401,966,427
	19	99,195,349
Food Group	20	50,840,809
	21	18,764,232
	22	76,850,302
	23	26,997,076
	24	4,097,750,615
	25	1,641,988,189
	26	55,718,257
	27	2,280,515,256
	28	3,317,868
	29	113,331,226
Furniture, Home Furnishings and Equipment Group	30	603,339,998
	31	127,650,772
	32	333,216,968
	33	249,449,571
	39	59,998,657
General Merchandise Group	40	2,206,567,695
	41	758,024,542
	42	651,259,458
	49	444,378,824
Lumber, Building Materials and Supply Group	50	$998,889,104
	51	58,309,922
	52	177,075,983
	53	184,003,008
	54	108,157,400
	55	223,725,428
	59	227,045,161
Fuel Group	60	165,528,782
	61	37,135,463
	62	1,057,774
	69	167,394,704
Machinery, Equipment and Supplies Group	70	117,649,410
	71	67,713,285
	72	91,435,138
	79	449,091,851
Miscellaneous Group	80	31,170,779
	81	319,855,414
	82	13,085,722
	83	150,074,138
	84	192,814,204
	85	132,097,263
	86	34,580,921
	87	257,835,090
	88	53,116,598
	89	1,345,110,822
Hotels, Motels, Tourist Camps, etc	90	664,551,053
Other Miscellaneous and Unidentifible	00	188,042,519
Total		$22,692,002,938

TABLE 3.3

State Retail Sales and Use Tax
Received by the Department of Taxation and Deposited in Banks to the Credit of the State Treasurer—Fiscal Years 1974-1983

Fiscal Year Ending June 30	Sales Tax*	Use Tax*	Total*
1974	$315,691,569	$21,910,798	$337,602,367
1975	339,656,789	21,946,387	361,603,176
1976	364,791,265	21,639,291	386,430,556
1977	402,945,941	24,506,299	427,452,240
1978	457,692,468	29,181,738	486,874,206
1979	511,162,449	34,854,853	546,017,302
1980	555,180,498	40,682,276	595,862,774
1981	603,651,234	43,678,663	647,329,897
1982	628,351,527	44,419,735	672,771,262
1983	676,052,186	49,397,332	725,449,518

*Including penalties and interest.

TABLE 3.4

Local Retail Sales and Use Tax—Fiscal Years 1974-1983

Fiscal Year Ending June 30	Amount*
1974	$115,635,310
1975	123,848,123
1976	132,375,728
1977	145,320,472
1978	165,612,484
1979	185,767,086
1980	202,419,795
1981	220,249,171
1982	231,364,839
1983	247,287,672

*Including penalties and interest.

TABLE 3.5

Aircraft Sales and Use Tax—Fiscal Years 1975-1983

Fiscal Year Ending June 30	Amount*
1975	$ 206,731
1976	396,287
1977	530,704
1978	652,920
1979	709,237
1980	769,482
1981	685,711
1982	1,098,769
1983	826,095

*Includes penalties and interest.

TABLE 3.6

Sales Tax Distribution—Fiscal Year 1982-1983

Counties	Share of State Tax	Local 1%	Total
Accomack	$ 1,295,480.00	$ 970,147.15	$ 2,265,627.15
Albemarle	1,883,166.00	2,214,797.54	4,097,963.54
Alleghany	660,918.00	281,304.79	942,222.79
Amelia	371,498.00	154,706.48	526,204.48
Amherst	1,113,590.00	802,809.75	1,916,399.75
Appomattox	588,968.00	296,094.74	885,062.74
Arlington	4,070,295.00	9,220,750.96	13,291,045.96
Augusta	2,114,832.00	1,306,684.03	3,421,516.03
Bath	199,744.00	426,812.98	626,556.98
Bedford	1,600,397.00	451,338.75	2,051,735.75
Bland	251,550.00	54,839.12	306,389.12
Botetourt	1,049,265.00	417,832.37	1,467,097.37
Brunswick	768,035.00	306,314.20	1,074,349.20
Buchanan	1,998,768.00	1,008,352.43	3,007,120.43
Buckingham	535,233.00	180,713.13	715,946.13
Campbell	2,355,050.00	1,145,726.58	3,500,776.58
Caroline	919,770.00	329,840.69	1,249,610.69
Carroll	1,104,034.00	403,512.11	1,507,546.11
Charles City	259,210.00	32,062.50	291,272.50
Charlotte	619,046.00	205,968.32	825,014.32
Chesterfield	7,141,597.00	6,815,328.09	13,956,925.09
Clarke	397,822.00	193,743.84	591,565.84
Craig	153,524.00	48,789.18	202,313.18
Culpeper	978,701.00	890,041.93	1,868,742.93
Cumberland	561,109.00	100,910.87	662,019.87
Dickenson	1,024,746.00	446,431.14	1,471,177.14
Dinwiddie	903,404.00	323,380.06	1,226,784.06
Essex	412,623.00	512,699.95	925,322.95
Fairfax	32,221,309.00	32,660,639.14	64,881,948.14
Fauquier	1,696,562.00	1,152,462.52	2,849,024.52
Floyd	492,245.00	175,285.43	667,530.43
Fluvanna	445,645.00	143,488.76	589,133.76
Franklin	1,448,610.00	766,186.67	2,214,796.67
Frederick	1,623,990.00	1,096,527.61	2,720,517.61
Giles	823,442.00	563,604.95	1,387,046.95
Gloucester	974,983.00	704,259.81	1,679,242.81
Goochland	424,016.00	210,209.30	634,225.30
Grayson	645,821.00	200,370.87	846,191.87
Greene	387,197.00	106,007.29	493,204.29
Greensville	556,773.00	172,082.97	728,855.97
Halifax	1,593,358.00	512,044.80	2,105,402.80
Hanover	2,347,476.00	2,421,085.61	4,768,561.61
Henrico	7,479,746.00	12,513,051.17	19,992,797.17
Henry	2,687,825.00	1,418,222.37	4,106,047.37
Highland	91,621.00	52,251.29	143,872.29
Isle of Wight	1,023,230.00	632,923.41	1,656,153.41
James City	940,543.00	1,601,933.39	2,542,476.39
King George	477,371.00	182,363.82	659,734.82
King & Queen	295,259.00	40,033.85	335,292.85
King William	475,854.00	279,490.49	755,344.49
Lancaster	353,553.00	485,495.96	839,048.96
Lee	1,258,574.00	578,729.72	1,837,303.72
Loudoun	2,861,969.00	3,120,870.78	5,982,839.78
Louisa	845,132.00	375,324.41	1,220,456.41
Lunenburg	571,379.00	265,292.83	836,671.83
Madison	482,263.00	250,073.28	732,336.28
Mathews	337,863.00	162,147.96	500,010.96
Mecklenburg	1,301,964.00	1,078,765.44	2,380,729.44
Middlesex	302,125.00	218,759.88	520,884.88
Montgomery	2,204,751.00	2,219,073.19	4,423,824.19
Nelson	536,773.00	228,824.53	765,597.53
New Kent	484,417.00	147,357.18	631,774.18
Northampton	692,519.00	534,161.58	1,226,680.58
Northumberland	340,002.00	179,319.69	519,321.69
Nottoway	652,752.00	493,074.47	1,145,826.47
Orange	796,837.00	549,416.79	1,346,253.79
Page	853,287.00	509,717.89	1,363,004.89
Patrick	769,032.00	247,578.40	1,016,610.40
Pittsylvania	2,919,502.00	859,033.22	3,778,535.22
Powhatan	590,039.00	160,745.70	750,784.70
Prince Edward	712,821.00	691,803.86	1,404,624.86
Prince George	1,215,379.00	331,355.95	1,546,734.95
Prince William	$ 7,501,010.00	$ 5,539,773.00	$ 13,040,783.00
Pulaski	1,671,147.00	1,240,315.43	2,911,462.43
Rappahannock	289,136.00	78,420.12	367,556.12
Richmond	288,275.00	394,823.99	683,098.99
Roanoke	3,474,581.00	3,014,352.42	6,488,933.42
Rockbridge	671,580.00	465,688.35	1,137,268.35
Rockingham	2,487,296.00	1,736,511.46	4,223,807.46
Russell	1,593,933.00	670,429.98	2,264,362.98
Scott	1,228,649.00	552,716.57	1,781,365.57
Shenandoah	1,107,050.00	874,463.83	1,981,513.83
Smyth	1,560,991.00	1,015,810.53	2,576,801.53
Southampton	816,701.00	230,898.80	1,047,599.80
Spotsylvania	2,071,776.00	2,156,168.29	4,227,944.29
Stafford	2,163,989.00	938,166.53	3,102,155.53
Surry	288,713.00	80,812.88	369,525.88
Sussex	607,965.00	266,739.41	874,704.41
Tazewell	2,454,475.00	2,117,694.19	4,572,169.19
Warren	968,681.00	859,449.68	1,828,130.68
Washington	2,181,676.00	1,254,859.65	3,436,535.65
Westmoreland	570,526.00	307,317.34	877,843.34
Wise	2,139,226.00	1,592,819.95	3,732,045.95
Wythe	1,182,578.00	922,249.47	2,104,827.47
York	1,632,835.00	1,172,820.25	2,805,655.25
Total Counties	$154,520,473.00	$128,316,684.03	$282,837,657.03
Cities			
Alexandria	$ 2,690,372.00	$ 7,224,400.19	$ 9,914,772.19
Bedford	212,913.00	409,488.28	622,401.28
Bristol	734,628.00	1,679,814.30	2,414,442.30
Buena Vista	291,774.00	208,981.11	500,755.11
Charlottesville	1,134,771.00	3,300,459.01	4,435,230.01
Chesapeake	5,616,268.00	4,101,571.70	9,717,839.70
Clifton Forge	186,091.00	193,664.77	379,755.77
Colonial Heights	734,031.00	676,787.89	1,410,818.89
Covington	328,057.00	495,215.15	823,272.15
Danville	2,050,088.00	2,878,278.67	4,928,366.67
Emporia	192,965.00	470,660.09	663,625.09
Fairfax	945,585.00	3,058,940.68	4,004,525.68
Falls Church	287,212.00	1,720,741.15	2,007,953.15
Franklin	314,248.00	393,226.15	707,474.15
Fredericksburg	420,457.00	1,330,463.48	1,750,920.48
Galax	225,372.00	692,101.86	917,473.86
Hampton	5,228,441.00	6,579,936.93	11,808,377.93
Harrisonburg	498,952.00	1,887,572.05	2,386,524.05
Hopewell	1,073,257.00	915,995.57	1,989,252.57
Lexington	166,584.00	306,916.47	473,500.47
Lynchburg	2,172,331.00	4,504,362.88	6,676,693.88
Manassas	713,224.00	1,527,095.82	2,240,319.82
Manassas Park	349,693.00	110,240.80	459,933.80
Martinsville	724,526.00	1,410,790.49	2,135,316.49
Newport News	6,301,657.00	5,650,348.70	11,952,005.70
Norfolk	9,872,754.00	14,329,595.90	24,202,349.90
Norton	235,513.00	540,100.92	775,613.92
Petersburg	1,875,651.00	2,500,540.36	4,376,191.36
Poquoson	463,826.00	166,373.37	630,199.37
Portsmouth	4,449,043.00	3,990,013.78	8,439,056.78
Radford	408,158.00	375,233.54	783,391.54
Richmond	8,842,004.00	14,710,836.80	23,552,840.80
Roanoke	4,282,896.00	7,287,462.64	11,570,358.64
Salem	904,512.00	1,699,046.18	2,603,558.18
South Boston	310,108.00	561,425.09	871,533.09
Staunton	742,712.00	1,246,137.32	1,988,849.32
Suffolk	2,251,692.00	1,471,106.68	3,722,798.68
Virginia Beach	13,583,584.00	12,933,164.58	26,516,748.58
Waynesboro	632,033.00	1,050,871.11	1,682,904.11
Williamsburg	119,451.00	1,790,557.98	1,910,008.98
Winchester	727,825.00	1,893,508.23	2,621,333.23
Total Cities	$ 83,295,259.00	$118,274,028.67	$201,569,287.67
Aggregate	$237,816,232.00	$246,590,712.70	$484,406,944.70

NOTE: The state and local sales tax base is not the same due to the home heating fuels exemption at the state level and at the local level where not adopted. Effective date October 1, 1981.

OTHER STATE TAXES

TABLE 4.1

Inheritance Taxes*—Fiscal Years 1974-1983

Fiscal Year Ending June 30	Amount
1974	$18,661,959
1975	18,348,281
1976	17,437,402
1977	19,032,356
1978	23,359,432
1979	25,635,089
1980	26,950,815
1981	12,299,091
1982	2,720,530
1983	1,273,365

*Inheritance tax repealed and replaced with an estate tax effective January 1, 1980.

TABLE 4.2

Gift Taxes*—Fiscal Years 1974-1983

Fiscal Year Ending June 30	Amount
1974	$1,075,419
1975	1,070,048
1976	1,612,537
1977	5,205,340
1978	1,141,088
1979	1,035,169
1980	797,336
1981	344,216
1982	435,278
1983	63,307

*Gift tax repealed and replaced with an estate tax effective January 1, 1980.

TABLE 4.3

Estate Taxes*—Fiscal Years 1981-1983

Fiscal Year Ending June 30	Amount
1981	$ 8,174,071
1982	19,621,952
1983	17,378,685

*Estate tax replaced the inheritance tax and the gift tax effective January 1, 1980.

TABLE 4.4
State Recordation Taxes—Fiscal Years 1974-1983

Fiscal Year Ending June 30	Amount
1974	$17,129,034
1975	15,036,230
1976	18,388,408
1977	24,809,919
1978	29,760,330
1979	32,680,576
1980	30,628,495
1981	31,782,042
1982	28,975,025
1983	37,648,508

TABLE 4.5
Taxes on Capital Not Otherwise Taxed—Tax Years 1973-1982

Taxable Year	Amount*
1973	$ 5,753,772
1974	6,514,022
1975	7,699,497
1976	8,222,430
1977	8,987,655
1978	9,844,694
1979	11,120,488
1980	12,322,012
1981	13,862,882
1982	15,219,080

***Includes penalties and interest.**

TABLE 4.6

Assessed Value of Capital Not Otherwise Taxed for the Tax Year 1982 and the State Tax Thereon at Thirty Cents Per $100 Valuation

Counties	Value	Tax, Penalty and Interest
Accomack	$ 5,513,400	$ 16,544.14
Albemarle	90,889,849	272,853.30
Alleghany	21,577,241	64,731.72
Amelia	1,456,200	4,368.60
Amherst	13,264,358	39,818.57
Appomattox	8,249,503	24,750.51
Arlington	121,599,013	366,429.63
Augusta	43,109,085	129,500.23
Bath	633,313	1,899.94
Bedford	14,931,981	44,857.93
Bland	2,900	8.70
Botetourt	5,964,278	18,528.84
Brunswick	3,730.044	11,323.33
Buchanan	29,396,338	88,189.01
Buckingham	5,371,553	16,114.66
Campbell	47,431,772	142,591.76
Caroline	4,002,880	12,035.44
Carroll	6,436,821	19,310.47
Charles City	—	—
Charlotte	4,506,747	13,530.27
Chesterfield	122,690,655	369,093.18
Clarke	6,697,297	20,461.23
Craig	72,390	217.17
Culpeper	28,687,614	86,062.84
Cumberland	147,063	441.19
Dickenson	3,606,571	10,819.71
Dinwiddie	2,597,507	7,817.02
Essex	3,429,296	10,305.57
Fairfax	218,610,571	660,032.28
Fauquier	13,263,930	40,011.11
Floyd	1,718,653	5,223.39
Fluvanna	1,800,777	5,402.33
Franklin	32,409,472	97,338.14
Frederick	30,296,311	91,366.01
Giles	27,715,131	83,214.88
Gloucester	1,945,121	5,862.33
Goochland	5,315,744	15,947.23
Grayson	8,010,333	24,346.32
Greene	18,450	55.35
Greenville	3,886,557	11,788.62
Halifax	11,551,062	34,653.18
Hanover	28,187,117	84,832.79
Henrico	279,491,543	839,044.08
Henry	148,286,703	444,922.30
Highland	385,616	1,156.85
Isle of Wight	60,287,500	180,875.31
James City	35,553,580	106,914.11
King George	526,988	1,580.96
King & Queen	1,219,343	3,749.11
King William	16,635,903	49,907.71
Lancaster	3,610,798	10,878.28
Lee	4,974,203	14,922.61
Loudoun	16,200,359	48,758.83
Louisa	5,503,308	16,509.93
Lunenburg	7,335,639	22,006.92
Madison	701,280	2,106.76
Mathews	173,780	529.22
Mecklenburg	20,971,541	63,055.81
Middlesex	287,571	866.09
Montgomery	33,012,078	99,110.38
Nelson	582,571	1,747.71
New Kent	1,634,907	4,904.72
Northampton	2,047,293	6,143.88
Northumberland	5,790,586	17,381.44
Nottoway	4,279,302	12,862.81
Orange	16,601,058	52,394.84
Page	28,357,101	85,202.81
Patrick	13,024,856	39,074.57
Pittsylvania	82,481,569	247,444.70
Powhatan	320,507	961.52
Prince Edward	6,623,203	19,897.90
Prince George	2,280,534	7,025.70
Prince William	24,289,726	72,896.58
Pulaski	$ 48,026,568	$ 144,571.05
Rappahannock	830,813	2,492.44
Richmond	2,521,174	7,563.52
Roanoke	35,318,138	105,954.41
Rockbridge	12,429,200	37,393.24
Rockingham	86,237,531	264,752.91
Russell	12,518,501	37,770.70
Scott	13,922,564	41,834.02
Shenandoah	27,256,495	81,890.47
Smyth	40,542,589	121,634.50
Southampton	10,399,123	31,322.37
Spotsylvania	11,336,387	34,111.76
Stafford	7,993,128	24,399.80
Surry	296,734	890.20
Sussex	6,451,516	19,354.55
Tazewell	59,246,809	178,294.10
Warren	8,212,648	24,637.94
Washington	29,035,434	87,283.60
Westmoreland	2,998,885	9,029.82
Wise	16,030,667	48,207.29
Wythe	16,748,503	50,380.89
York	14,238,120	42,745.82
Total Counties	$2,266,787,371	$6,824,028.76
Cities		
Alexandria	$ 59,938,119	$ 182,204.06
Bedford	19,334,519	61,404.78
Bristol	24,124,565	72,643.23
Buena Vista	12,573,109	38,432.24
Charlottesville	25,090,265	75,912.67
Chesapeake	99,063,096	302,310.01
Clifton Forge	125,473	376.42
Colonial Heights	4,279,943	12,841.26
Covington	2,833,725	8,501.17
Danville	89,507,824	268,635.43
Emporia	10,241,305	30,725.92
Fairfax	12,423,201	37,637.89
Falls Church	3,683,976	11,069.42
Franklin	1,828,427	5,493.73
Fredericksburg	23,349,668	70,177.15
Galax	21,174,425	63,742.55
Hampton	51,993,915	156,599.19
Harrisonburg	26,021,897	78,101.54
Hopewell	59,590,755	178,848.27
Lexington	272,478	819.43
Lynchburg	131,955,012	395,977.11
Manassas	28,118,295	84,354.89
Manassas Park	101,373	304.12
Martinsville	103,903,195	311,770.71
Newport News	105,745,816	317,372.40
Norfolk	168,422,892	510,596.50
Norton	3,134,091	9,402.27
Petersburg	71,458,614	214,604.12
Poquoson	83,078	249.23
Portsmouth	42,672,800	128,415.63
Radford	11,585,444	35,082.19
Richmond	1,094,938,463	3,289,184.38
Roanoke	188,006,226	568,631.43
Salem	45,407,035	136,389.68
South Boston	3,508,123	10,524.37
Staunton	5,021,629	15,191.14
Suffolk	70,690,393	212,692.01
Virginia Beach	51,623,932	156,280.65
Waynesboro	48,850,277	146,589.68
Williamsburg	1,078,724	3,242.67
Winchester	63,890,214	191,719.89
Total Cities	$2,787,646,311	$8,395,051.43
Aggregate	$5,054,433,682	$15,219,080.19

TABLE 4.7

State Business, Occupational and Professional License Taxes* by Classification—Fiscal Year Ending June 30, 1983

License Classification	Total Number Issued	Total Taxes, Penalties, and Fees
Amusements:		
Amusement Parks	—	$ —
Carnivals, Shows, Circuses and Menageries	47	2,275.25
Circuses, Carnivals, etc. held during agricultural fairs	—	—
Coliseums, Arenas and Auditoriums	—	—
Hobby-Horse Machines, Merry-Go-Rounds, and other like machines	2	111.50
Moving Picture Shows	18	2,320.32
Theatres, Public Performances, Exhibitions, etc	161	2,126.65
Antique Shows and Sales	69	7,611.75
Architects	35	623.31
Attorneys at Law	429	5,496.01
Auction Sales of Jewelry, Etc	2	76.50
Auctioneers	142	6,377.75
Bowling Alleys	8	1,090.39
Brokers:		
Stockbrokers	5	680.80
Dealing in Options or Futures	—	—
Wholesale Merchandise Brokers	18	5,493.01
Certified Public Accountants	36	585.53
Coin-Operated Machines and Operators	—	—
Collection Agencies	9	234.25
Commission Merchants and Brokers	144	76,912.52
Common Criers	16	92.00
Contractors, Electrical Contractors, Plumbers and Steam Fitters	3,387	93,041.88
Cotton and Peanut Dealers	16	2,597.32
Cotton Buyers, Wholesale	—	—
Cotton Factors	—	—
Credit Unions	—	—
Dentists	72	945.89
Engineers, Professional	27	253.25
Fortune-Tellers, Clairvoyants, and Practitioners of Palmistry & Phrenology	6	3,104.50
Garages	2	85.25
Grain Dealers – Wholesale	3	432.00
Horse and Mule Sales in Carload Lots	—	—
Hotels	33	2,076.04
Industrial Loan Associations	—	—
Itinerant Merchants, Etc	137	26,687.90
Junk Dealers and Canvassers	7	344.25
Junk Dealers in Secondhand Paper and Canvassers	2	106.50
Labor and Emigrant Agents	—	—
Laundries	4	47.50
Livestock Dealers	3	1,193.67
Lodging Houses	12	149.60
Medical Doctors	294	4,498.07
Merchants on Trains	—	—
Merchants Placing Vending Machines	—	—
Optometrists	10	90.08
Patent and Trademark Attorneys	6	110.25
Pawnbrokers	3	752.25
Peddlers	336	23,275.75
Photographers	142	2,550.07
Pistol Dealers	50	334.50
Police and Firemen's Pension, Etc., Associations	—	—
Pool and Billiard Rooms	21	1,131.27
Pulpwood, Veneer Logs, Mine Props, and Railroad Crossties — Suppliers of	—	—
Real Estate Brokers	156	5,015.60
Savings and Loan Associations	—	—
Small Business Investment Companies	—	—
Soft Drinks (manufacturers of bottled carbonated beverages)	—	—
Storage and Impounding	14	433.89
Telephone and Telegraph (unincorporated)	—	—
Tobacco Retailers	699	4,423.75
Tobacco Sellers at Wholesale	—	—
Trading Stamps	1	62.25
Undertakers	6	202.35
Vendors of Medicines, Salves, Liniments, Etc	2	85.50
Veterinary Surgeons	22	242.12
Registration of Persons, Producers, or Mfrs. Subject to Forest Products Tax:		
Original Certificates at $1.00 each	16	16.00
Duplicate Certificates at $.25 each	2	0.50
Totals	6,632	$286,597.29

*Repealed effective January 1, 1983. Fiscal year 1983 data for July 1, 1982 through December 31, 1982.

TABLE 4.8

State Business, Occupational and Professional License Taxes* —Fiscal Year Ending June 30, 1983—by Locality

Counties	Total Number Issued	Total Taxes, Penalties, and Fees
Accomack	39	$ 727.50
Albemarle	99	4,200.93
Alleghany	16	454.50
Amelia	6	149.50
Amherst	31	1,545.25
Appomattox	13	314.00
Arlington	341	10,653.54
Augusta	84	3,171.75
Bath	5	28.00
Bedford	32	757.50
Bland	1	5.75
Botetourt	13	586.25
Brunswick	21	3,464.55
Buchanan	19	404.25
Buckingham	10	247.00
Campbell	50	4,008.01
Caroline	11	162.75
Carroll	28	996.00
Charles City	1	5.75
Charlotte	10	186.75
Chesterfield	300	16,097.40
Clarke	19	617.25
Craig	6	39.50
Culpeper	36	577.67
Cumberland	7	405.50
Dickenson	11	95.75
Dinwiddie	32	2,672.47
Essex	5	67.75
Fairfax	790	27,953.24
Fauquier	69	1,213.52
Floyd	9	135.00
Fluvanna	10	124.50
Franklin	25	389.25
Frederick	56	1,634.50
Giles	11	400.75
Gloucester	34	738.34
Goochland	10	153.75
Grayson	16	390.25
Greene	7	55.25
Greensville	26	1,471.00
Halifax	54	5,621.00
Hanover	55	2,087.75
Henrico	305	28,024.44
Henry	28	1,206.00
Highland	6	67.00
Isle of Wight	16	210.00
James City	31	773.45
King George	10	226.50
King and Queen	4	33.25
King William	3	22.25
Lancaster	15	207.25
Lee	24	703.00
Loudoun	73	1,766.00
Louisa	27	310.75
Lunenburg	11	2,074.51
Madison	8	298.50
Mathews	9	98.75
Mecklenburg	43	8,092.17
Middlesex	11	101.25
Montgomery	36	1,308.75
Nelson	12	373.00
New Kent	7	101.25
Northampton	16	242.00
Northumberland	14	204.50
Nottoway	18	385.50
Orange	29	490.43
Page	15	236.25
Patrick	12	444.25
Pittsylvania	48	8,888.72
Powhatan	11	98.25
Prince Edward	6	277.00
Prince George	32	1,004.60
Prince William	107	$ 3,183.25
Pulaski	23	946.25
Rappahannock	16	490.75
Richmond	5	80.75
Roanoke	94	4,176.63
Rockbridge	13	124.25
Rockingham	55	1,243.25
Russell	18	533.50
Scott	64	356.50
Shenandoah	44	730.00
Smyth	17	603.00
Southampton	7	192.75
Spotsylvania	44	2,064.00
Stafford	27	492.75
Surry	16	224.25
Sussex	17	1,590.50
Tazewell	46	1,157.50
Warren	19	286.33
Washington	43	3,110.54
Westmoreland	12	135.00
Wise	32	1,124.00
Wythe	14	369.25
York	26	756.50
Total Counties	4,057	$ 177,251.99
Cities		
Alexandria	183	$ 6,564.05
Bedford	11	656.25
Bristol	58	1,139.28
Buena Vista	14	423.46
Charlottesville	64	2,117.70
Chesapeake	209	4,919.32
Clifton Forge	7	330.25
Colonial Heights	13	286.78
Covington	6	271.50
Danville	94	8,656.33
Emporia	13	444.75
Fairfax	71	2,347.93
Falls Church	19	3,451.56
Franklin	3	18.50
Fredericksburg	35	883.25
Galax	10	234.63
Hampton	106	7,195.61
Harrisonburg	23	295.23
Hopewell	34	448.96
Lexington	15	383.25
Lynchburg	95	3,902.19
Manassas	3	142.25
Manassas Park	6	221.50
Martinsville	50	1,107.58
Newport News	208	6,802.50
Norfolk	172	6,127.14
Norton	1	15.75
Petersburg	33	946.55
Poquoson	1	20.75
Portsmouth	152	3,229.26
Radford	23	707.99
Richmond	341	16,434.78
Roanoke	131	8,211.70
Salem	25	1,703.68
South Boston	10	4,295.85
Staunton	35	749.16
Suffolk	47	1,508.37
Virginia Beach	148	7,746.48
Waynesboro	34	1,440.13
Williamsburg	11	300.25
Winchester	61	2,662.85
Total Cities	2,575	$ 109,345.30
Aggregate	6,632	$ 286,597.29

*Repealed effective January 1, 1983. Fiscal Year 1983 data for July 1, 1982 through December 31, 1982.

TABLE 4.9

State License Taxes*, Penalties and Fees—Fiscal Years 1974-1983

Fiscal Year Ending June 30	Amount
1974	$3,269,476
1975	3,354,071
1976	3,468,204
1977	3,661,614
1978	3,338,335
1979	3,482,525
1980	3,637,780
1981	3,673,942
1982	3,709,862
1983	286,597

*Repealed effective January 1, 1983. Fiscal Year 1983 data for July 1, 1982 through December 31, 1982.

TABLE 4.10

Statement Showing Assessment for the Tax Year Beginning January 1, 1983, of the Net Taxable Capital of Banks and Trust Companies

	Counties	Cities	Total
Total capital value based on capital, surplus, and undivided profits	$739,058,793	$1,261,099,139	$2,000,157,932
Deductions of assessed value of real estate otherwise taxed in this State	197,114,338	425,153,689	622,268,027
Deductions of book value of tangible personal property otherwise taxed in this State	3,324,231	22,844,192	26,168,423
Reserve for loan losses included in undivided profits or capital reserves	2,617,387	2,969,717	5,587,104
Other deductions: (Total)	95,384,755	175,895,932	271,280,687
(a) U.S. obligations	94,723,555	105,970,715	200,694,270
(b) Surplus and retained earnings of non-banking subsidiaries	1,678,148	63,074,230	64,752,378
(c) Miscellaneous deductions	(1,016,948)	6,850,987	5,834,039
Net taxable capital	440,618,082	634,235,609	1,074,853,691
Taxes at $1.00 per $100.00 of net capital	4,406,181	6,342,356	10,748,537*

*Of this amount, $2,271,649 was paid into the State treasury, $8,476,888 was paid into the treasuries of certain counties, cities, and towns.

TABLE 4.11

Franchise Tax on Net Capital of Bank and Trust Companies—Fiscal Years 1974-1983

Fiscal Year Ending June 30	State Taxes	Local Taxes
1974	$ 3,449,137	$ 4,386,581
1975	3,580,051	5,189,232
1976	3,831,918	5,549,443
1977	3,727.253	5,480,023
1978	3,161,065	5,001,838
1979	2,822,720	9,067,346
1980	2,034,630	8,192,631
1981	1,790,039	7,118,348
1982	2,633,929	10,535,715
1983	2,271,649	8,476,888

TABLE 4.12

Malt Beverage Excise Taxes—Fiscal Years 1974-1983

Fiscal Year Ending June 30	Amount
1974	$ 18,689,122
1975	19,902,145
1976	21,069,462
1977	27,518,900
1978	29,653,762
1979	31,262,150
1980	31,465,473
1981	32,773,246
1982	33,059,580
1983	33,661,946

TABLE 4.13

Tobacco Products Excise Taxes—Fiscal Years 1974-1983

Fiscal Year Ending June 30	Amount
1974	$17,053,107
1975	16,817,803
1976	17,621,726
1977	17,785,637
1978	17,925,900
1979	17,478,106
1980	17,282,633
1981	17,865,880
1982	17,838,405
1983	17,478,765

TABLE 4.14

Miscellaneous Excise Taxes—Fiscal Years 1974-1983

Fiscal Year Ending June 30	Forest Products	Eggs	Peanuts	Slaughter Hogs and Feeder Pigs	Soybeans
1974	$ 537,091	$ 36,048	$144,638*	$ 42,426	$ 39,841
1975	487,295	38,414	143,089	68,161	48,823
1976	476,916	39,743	130,232	60,832	54,192
1977	515,961	44,727	145,475	63,362	46,892
1978	537,238	48,394	137,572	70,468	34,984
1979	593,431	51,786	129,741	74,501	63,687
1980	615,704	49,059	133,215	114,915**	63,552
1981	663,101	78,408	63,229	155,311	45,523
1982	924,242***	82,956	135,880	146,159	59,320
1983	1,071,065	118,725	159,463	132,194	129,168****

*Rate increase July 1, 1973.
**Rate increase July 1, 1979.
***Rate increase July 1, 1981.
****Rate increase October 1, 1982.

LOCAL PROPERTY TAXES

TABLE 5.1

Assessed Values—Tax Years 1973-1982

Tax Year	Real Estate (Taxable Value)	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1973	$ 15,107,306,893	$2,341,873,533	$ 560,679,248	$115,985,936	$1,665,208,625
1974	17,414,638,542	2,686,455,115	624,528,875	139,104,488	1,810,510,895
1975	20,767,372,533	3,026,576,949	759,115,562	166,848,637	1,858,890,301
1976	22,922,446,522	3,477,870,902	885,358,258	173,006,716	1,951,364,912
1977	47,623,494,666	4,096,625,888	959,261,397	203,753,988	3,910,383,865
1978	59,174,909,941	4,721,569,344	1,044,669,057	242,582,273	4,833,260,117
1979	71,250,952,064	5,503,190,440	1,373,241,244	277,460,986	6,206,811,482
1980	87,376,429,737	6,153,473,795	1,546,578,710	317,861,627	7,306,205,710
1981	104,098,567,681	7,312,863,999	1,875,186,679	334,215,479	8,754,054,884
1982	118,991,739,495	8,481,566,856	2,201,832,683	369,528,592	9,960,035,797

TABLE 5.2

Levies Assessed—Tax Years 1973-1982

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1973	$ 484,556,959.33	$ 94,853,143.87	$16,062,120.89	$2,075,537.26	$57,533,821.86
1974	543,107,640.56	108,307,564.43	17,391,454.12	2,429,623.92	59,955,177.26
1975	610,901,609.61	121,229,847.04	20,868,940.11	2,654,139.66	57,303,262.78
1976	696,312,621.86	145,637,866.32	24,683,346.55	2,806,321.99	63,732,589.23
1977	768,653,095.58	165,350,365.42	27,192,011.88	3,421,990.83	71,968,138.81
1978	829,872,932.86	187,603,225.26	29,844,572.72	3,956,842.68	74,339,748.75
1979	874,707,772.04	215,557,561.59	35,154,136.65	4,285,013.01	76,748,829.49
1980	982,371,259.17	237,316,821.10	40,940,988.40	4,909,406.13	78,580,197.13
1981	1,114,746,631.95	271,128,547.31	47,116,160.69	4,936,231.62	85,820,685.85
1982	1,226,657,479.03	315,402,776.41	51,354,597.03	5,049,299.48	89,886,934.87

TABLE 5.3

Average Nominal Tax Rates*—Tax Years 1973-1982

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1973	$3.21	$4.05	$2.86	$1.79	$3.46
1974	3.12	4.03	2.78	1.75	3.31
1975	2.94	4.01	2.75	1.59	3.08
1976	3.04	4.19	2.79	1.62	3.27
1977	1.61	4.04	2.83	1.68	1.84
1978	1.40	3.97	2.86	1.63	1.54
1979	1.23	3.92	2.56	1.54	1.24
1980	1.12	3.86	2.65	1.54	1.08
1981	1.07	3.71	2.51	1.48	.98
1982	1.03	3.72	2.33	1.37	.90

*Per $100 of Assessed Value

TABLE 5.4

Real Estate

Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1982—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land**	Buildings and Improvements	Total Fair Market Values	Total Taxable Values***	Total Local Levies
Accomack	602	$ 326,762,910	$ 326,762,910	$ 306,475,630	$ 633,238,540	$ 633,238,540	$ 2,562,275.89
Albemarle	741	672,306,350	440,422,040	903,818,250	1,576,124,600	1,344,240,290	10,350,650.36
Alleghany	444	65,246,196	55,395,865	133,350,347	198,596,543	188,746,212	1,396,722.40
Amelia	366	158,921,520	128,359,340	77,737,060	236,658,580	206,096,400	783,138.99
Amherst	470	113,741,763	113,741,763	213,224,736	326,966,499	326,966,499	2,256,073.15
Appomattox	345	61,304,570	61,304,570	84,965,524	146,270,094	146,270,094	877,620.56
Arlington	24	2,718,700,000	2,718,700,000	4,431,500,000	7,150,200,000	7,150,200,000	70,071,960.00
Augusta	986	476,168,310	342,946,020	729,911,350	1,206,079,660	1,072,857,370	5,149,716.00
Bath	540	22,202,249	22,202,249	54,722,676	76,924,925	76,924,925	515,891.70
Bedford	764	287,458,550	237,922,487	303,399,295	590,857,845	541,321,782	3,302,067.59
Bland	369	44,304,315	36,313,340	35,858,725	80,163,040	72,172,065	505,204.46
Botetourt	549	197,821,950	152,818,020	299,112,370	496,934,320	451,930,390	3,389,474.29
Brunswick	579	206,050,290	206,050,290	114,094,545	320,144,835	320,144,835	1,344,609.45
Buchanan	508	522,477,600	522,477,600	400,345,800	922,823,400	922,823,400	3,875,858.28
Buckingham	582	178,359,900	178,359,900	93,580,600	271,940,500	271,940,500	870,209.60
Campbell	511	254,407,910	217,241,405	531,594,280	786,002,190	748,835,685	3,369,765.62
Caroline	549	203,248,500	181,151,100	157,334,840	360,583,340	338,485,940	1,523,186.75
Carroll	494	180,596,420	180,596,420	217,578,795	398,175,215	398,175,215	1,911,241.03
Charles City	204	68,591,680	68,591,680	37,002,600	105,594,280	105,594,280	1,246,012.51
Charlotte	471	123,226,120	123,226,120	82,554,100	205,780,220	205,780,220	720,230.79
Chesterfield	446	939,598,160	846,488,860	2,426,698,940	3,366,297,100	3,273,187,800	32,077,240.00
Clarke	174	167,363,920	124,162,420	175,899,300	343,263,220	300,061,720	1,500,308.60
Craig	336	52,413,870	52,413,870	36,913,400	89,327,270	89,327,270	491,299.99
Culpeper	389	259,912,523	176,984,041	287,897,094	547,809,617	464,881,135	3,161,191.81
Cumberland	292	34,917,410	34,917,410	47,753,250	82,670,660	82,670,660	248,011.98
Dickenson	335	231,845,713	231,845,713	165,553,470	397,399,183	397,399,183	1,986,995.93
Dinwiddie	501	189,440,110	139,425,260	163,572,105	353,012,215	302,997,365	2,454,278.67
Essex	264	131,734,430	131,734,430	107,137,280	238,871,710	238,871,710	1,074,922.71
Fairfax	409	7,232,253,960	6,959,328,990	15,957,886,475	23,190,140,435	22,917,215,465	342,778,954.00
Fauquier	660	664,090,760	440,128,560	549,089,160	1,213,179,920	989,217,720	7,221,288.41
Floyd	383	95,823,410	95,823,410	80,203,600	176,027,010	176,027,010	1,056,162.06
Fluvanna	288	168,169,490	118,393,960	136,090,953	304,260,443	254,484,913	1,399,667.00
Franklin	721	200,879,635	180,706,839	272,614,108	473,493,743	453,320,947	2,357,254.90
Frederick	427	381,811,835	294,834,950	494,765,762	876,577,597	789,600,712	4,579,684.13
Giles	363	85,136,000	63,591,400	163,289,500	248,425,500	226,880,900	1,270,533.04
Gloucester	257	297,749,090	246,560,870	297,018,070	594,767,160	543,578,940	2,659,655.30
Goochland	295	187,592,658	177,414,626	122,569,378	310,162,036	299,984,004	2,069,889.79
Grayson	451	141,908,050	141,908,050	127,862,850	269,770,900	269,770,900	919,287.67
Greene	153	102,797,640	73,765,210	96,932,670	199,730,310	170,697,880	938,838.35
Greensville	300	80,736,050	80,736,050	71,360,306	152,096,356	152,096,356	623,599.22
Halifax	803	251,254,100	251,254,100	234,299,000	485,553,100	485,553,100	1,747,991.16
Hanover	471	505,067,620	377,598,120	696,871,300	1,201,938,920	1,074,469,420	7,370,479.10
Henrico	234	1,093,111,315	1,049,666,965	2,788,268,940	3,881,380,255	3,837,935,905	37,631,597.62
Henry	384	234,355,180	229,570,990	644,826,390	879,181,570	874,397,380	4,721,744.79
Highland	416	88,422,000	88,422,000	35,864,100	124,286,100	124,286,100	397,715.52
Isle of Wight	360	278,938,300	174,825,189	302,376,444	581,314,744	477,201,633	2,004,246.86
James City	181	326,209,200	284,367,570	468,554,440	794,763,640	752,922,010	5,496,330.90
King George	183	93,608,460	69,820,110	93,048,000	186,656,460	162,868,110	1,710,150.78
King & Queen	327	80,149,780	80,149,780	38,898,810	119,048,590	119,048,590	1,047,625.76
King William	286	140,529,900	95,816,900	120,647,900	261,177,800	216,464,800	1,294,865.44
Lancaster	153	136,443,260	136,443,260	140,146,900	276,590,160	276,590,160	1,023,383.64
Lee	438	153,942,627	153,942,627	206,309,515	360,252,142	360,252,142	2,233,565.82
Loudoun	517	1,141,953,020	774,921,070	1,207,988,640	2,349,941,660	1,982,909,710	22,406,890.81
Louisa	517	232,324,405	155,031,415	146,621,845	378,946,250	301,653,260	1,055,786.42
Lunenburg	443	151,700,600	151,700,600	117,558,800	269,259,400	269,259,400	969,333.84
Madison	327	186,987,100	113,195,300	148,655,550	335,642,650	261,850,850	1,152,143.74
Mathews	105	129,671,670	129,671,670	125,177,920	254,849,590	254,849,590	1,274,247.95
Mecklenburg	675	135,338,300	135,338,300	203,373,700	338,712,000	338,712,000	1,693,560.00
Middlesex	138	112,791,988	97,438,248	115,101,750	227,893,738	212,539,998	1,147,716.00
Montgomery	392	248,931,850	223,063,785	541,020,720	789,952,570	764,084,505	6,418,309.84
Nelson	471	186,326,052	149,398,299	171,403,050	357,729,102	320,801,349	1,764,410.32
New Kent	221	164,141,840	162,541,590	107,733,505	271,875,145	270,275,095	2,027,063.22
Northampton	357	65,408,900	65,408,900	90,709,550	156,118,450	156,118,450	1,682,754.23
Northumberland	223	186,719,411	186,719,411	189,033,633	375,753,044	375,753,044	1,578,164.34
Nottoway	308	122,851,350	112,361,360	138,578,840	261,430,190	250,940,200	903,384.93
Orange	355	254,729,450	198,983,950	291,073,580	545,803,030	490,057,530	2,450,287.65
Page	316	171,142,165	104,072,020	213,598,500	384,740,665	317,670,520	1,906,023.12
Patrick	469	93,150,680	93,150,680	131,370,560	224,521,240	224,521,240	1,234,867.69
Pittsylvania	1,012	376,935,025	314,918,335	713,496,900	1,090,431,925	1,028,415,235	3,239,589.23
Powhatan	272	145,434,575	108,956,670	138,175,520	283,610,095	247,132,190	1,161,522.28
Prince Edward	357	99,321,890	96,312,340	106,161,300	205,483,190	202,473,640	870,636.88

Prince George	281	166,007,900	115,125,448	190,108,300	356,116,200	305,233,748	2,014,542.74
Prince William	334	1,311,217,500	1,143,150,600	2,365,737,100	3,676,954,600	3,508,887,700	52,023,698.51
Pulaski	340	149,365,650	131,902,660	367,207,190	516,572,840	499,109,850	2,695,192.98
Rappahannock	267	147,153,649	110,004,269	200,314,605	247,468,254	210,318,874	673,020.40
Richmond	203	51,420,660	51,420,660	61,534,840	112,955,500	112,955,500	677,733.00
Roanoke	246	393,571,920	366,658,390	1,072,791,260	1,466,363,180	1,439,449,650	15,546,056.22
Rockbridge	602	165,754,440	132,041,790	194,114,380	359,868,820	326,156,170	1,467,704.88
Rockingham	865	549,852,610	404,358,158	868,039,770	1,417,892,380	1,272,397,928	4,962,351.91
Russell	483	215,740,286	160,644,357	200,305,565	416,045,851	360,950,422	2,346,177.67
Scott	539	102,112,750	102,112,750	144,971,320	247,084,070	247,084,070	1,779,005.30
Shenandoah	507	308,978,600	216,078,000	374,291,900	683,270,500	590,369,900	3,010,886.49
Smyth	435	150,606,531	121,219,629	309,022,937	459,629,468	430,242,566	2,151,212.87
Southampton	603	263,910,600	263,910,600	208,485,800	472,396,400	472,396,400	1,511,668.48
Spotsylvania	411	448,211,680	341,313,491	553,250,900	1,001,462,580	894,564,391	5,814,668.54
Stafford	277	351,685,440	267,403,583	503,648,770	855,334,210	771,052,353	12,015,325.50
Surry	306	141,812,900	141,812,900	59,770,060	201,582,960	201,582,960	786,174.00
Sussex	496	178,454,145	178,454,145	74,842,503	253,296,648	253,296,648	1,165,164.62
Tazewell	522	298,850,299	255,787,128	417,762,880	716,613,179	673,550,008	4,176,010.07
Warren	219	165,616,724	145,868,982	263,586,634	429,203,358	409,455,616	2,456,733.69
Washington	571	346,396,360	233,250,020	499,101,060	845,497,420	732,351,080	3,661,755.40
Westmoreland	250	80,571,674	80,571,674	98,600,870	179,172,544	179,172,544	2,060,501.00
Wise	411	259,821,115	259,821,115	385,569,784	645,390,899	645,390,899	1,839,409.19
Wythe	460	134,660,783	122,667,243	172,821,913	307,482,696	295,489,156	1,802,488.96
York	135	221,162,786	214,588,791	382,980,798	604,143,584	597,569,589	5,378,126.00
Total Counties	39,016	$32,718,900,632	$28,850,976,475	$51,525,075,935	$84,243,976,567	$80,376,052,410	$780,522,970.98
Cities							
Alexandria	15	$ 1,325,502,400	$ 1,312,501,300	$ 3,057,726,200	$ 4,383,228,600	$ 4,370,227,500	$ 59,872,116.75
Bedford	7	22,341,600	22,341,600	93,964,600	116,306,200	116,306,200	767,620.92
Bristol	12	62,142,277	62,142,277	240,079,442	302,221,719	302,221,719	3,354,662.15
Buena Vista	3	13,997,150	13,997,150	63,001,050	76,998,200	76,998,200	700,670.06
Charlottesville	10	167,627,400	167,627,400	638,861,530	806,488,930	806,488,930	9,113,324.92
Chesapeake	367	872,725,700	720,907,545	1,488,556,700	2,361,282,400	2,209,464,245	21,442,383.92
Clifton Forge	3	8,932,674	8,932,674	50,074,421	59,007,095	59,007,095	678,583.01
Colonial Heights	8	84,084,980	84,084,980	225,915,410	310,000,390	310,000,390	3,875,004.90
Covington	4	7,028,435	7,028,435	46,809,855	53,838,290	53,838,290	936,790.67
Danville	16	91,746,220	91,746,220	406,428,360	498,174,580	498,174,580	3,786,126.81
Emporia	2	19,510,530	19,510,530	72,824,270	92,334,800	92,334,800	627,876.23
Fairfax	6	243,536,800	243,536,800	547,660,800	791,197,600	791,197,600	9,098,772.40
Falls Church	2	168,603,420	168,603,420	300,468,960	469,072,380	469,072,380	4,503,094.84
Franklin	4	26,170,300	26,170,300	96,693,700	122,864,000	122,864,000	970,625.60
Fredericksburg	6	73,467,657	71,875,837	208,028,770	261,496,427	279,904,607	3,078,950.68
Galax	7	24,514,245	24,514,245	86,837,155	111,351,400	111,351,400	957,622.02
Hampton	72	413,684,000	410,171,400	1,460,631,300	1,874,315,300	1,870,802,700	24,507,515.37
Harrisonburg	6	89,272,030	89,272,030	280,450,905	369,722,935	369,722,935	2,403,199.11
Hopewell	11	74,887,900	74,887,900	284,531,700	359,419,600	359,419,600	3,953,615.60
Lexington	2	20,521,716	20,521,716	84,306,100	104,827,816	104,827,816	901,519.22
Lynchburg	50	196,318,955	191,269,605	950,534,985	1,146,853,940	1,141,804,590	12,788,211.40
Manassas	8	156,044,000	150,302,400	376,026,100	532,070,100	526,328,500	6,315,942.00
Manassas Park	2	22,342,393	22,342,393	70,046,942	92,389,335	92,389,335	1,755,397.37
Martinsville	10	58,230,600	58,230,600	224,210,250	282,440,850	282,440,850	2,428,991.31
Newport News	118	605,120,445	600,002,245	2,059,637,300	2,664,757,945	2,659,639,745	31,915,676.94
Norfolk	64	738,612,060	738,612,060	2,564,403,740	3,303,015,800	3,303,015,800	42,939,205.40
Norton	4	23,753,600	23,753,600	46,770,000	70,523,600	70,523,600	599,450.60
Petersburg	23	137,052,000	131,060,400	416,812,100	553,864,100	547,872,500	9,039,896.25
Poquoson	10	63,411,335	63,411,335	146,571,800	209,983,135	209,983,135	1,522,369.08
Portsmouth	46	401,850,775	401,200,835	1,075,233,503	1,477,084,278	1,476,434,338	19,216,811.08
Radford	8	32,468,740	31,986,990	124,452,710	156,921,450	156,439,700	1,314,093.21
Richmond	63	807,817,410	807,817,410	3,137,904,430	3,945,721,840	3,945,721,840	60,488,019.75
Roanoke	43	320,464,362	318,751,356	1,211,478,122	1,531,942,484	1,530,229,478	20,657,901.00
Salem	14	97,893,200	97,893,200	327,505,500	425,398,700	425,398,700	5,317,483.00
South Boston	5	23,347,848	23,347,848	84,305,408	107,653,256	107,653,256	925,818.20
Staunton	9	69,174,895	69,174,895	284,832,395	354,007,290	354,007,290	3,363,089.09
Suffolk	430	377,484,150	240,903,850	485,995,900	863,480,050	726,899,750	7,234,603.31
Virginia Beach	311	2,680,297,530	2,471,051,618	4,238,291,777	6,918,589,307	6,709,343,395	53,675,016.28
Waynesboro	7	66,524,850	66,524,850	250,080,350	316,605,200	316,605,200	3,007,749.40
Williamsburg	5	106,763,000	106,763,000	177,211,400	283,974,400	283,974,400	1,788,993.10
Winchester	9	91,352,325	91,352,325	283,404,371	374,756,696	374,756,696	4,309,710.18
Total Cities	1,802	$10,886,621,907	$10,346,126,574	$28,269,560,511	$ 39,156,182,418	$ 38,615,687,085	$ 446,134,508.05
Aggregate	40,818	$43,605,522,539	$39,197,103,049	$79,794,636,446	$123,400,158,985	$118,991,739,495	$1,226,657,479.03

*Virginia Department of Highways.
**Represents use-values of land under use-value assessment.
***Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

TABLE 5.5

Tangible Personal Property, Machinery and Tools, and Merchants' Capital
Local Values Assessed on Property Books—Tax Year 1982—by Locality

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Value
Accomack	$ 55,978,782	$ 1,427,530	—	$ 57,406,312
Albemarle	89,479,770	8,740,230	—	98,220,000
Alleghany	12,498,370	10,014,625	—	22,512,995
Amelia	19,309,154	2,759,027	—	22,068,181
Amherst	19,510,876	3,699,920	$ 2,654,400	25,865,196
Appomattox	12,592,061	2,356,725	1,666,808	16,615,594
Arlington	318,408,466	2,767,815	—	321,176,281
Augusta	65,908,830	7,441,420	—	73,350,250
Bath	11,335,095	53,000	1,077,160	12,465,255
Bedford	39,467,275	5,031,220	2,226,320	46,724,815
Bland	3,215,065	168,275	166,400	3,549,740
Botetourt	19,779,830	6,645,460	3,975,560	30,400,850
Brunswick	26,826,170	1,273,140	4,752,800	32,852,110
Buchanan	100,767,850	166,133,220	2,194,680	269,095,750
Buckingham	14,014,867	954,389	1,230,095	16,199,351
Campbell	76,241,000	27,487,840	8,223,720	111,952,560
Caroline	19,198,815	1,350,800	1,375,480	21,925,095
Carroll	22,798,070	1,678,705	2,223,060	26,699,835
Charles City	13,234,400	1,180,900	210,600	14,625,900
Charlotte	8,725,450	1,491,020	341,880	10,558,350
Chesterfield	290,062,097	138,084,450	—	428,146,547
Clarke	15,776,600	688,310	—	16,464,910
Craig	3,531,800	52,820	103,110	3,687,730
Culpeper	23,788,750	6,237,095	6,195,273	36,221,118
Cumberland	6,111,760	—	1,563,037	7,674,797
Dickenson	14,782,675	8,551,389	294,996	23,629,060
Dinwiddie	31,252,440	2,134,808	—	33,387,248
Essex	17,874,123	615,703	2,097,869	20,587,695
Fairfax	1,324,198,167	52,662,343	—	1,376,860,510
Fauquier	83,869,420	7,402,460	17,998,330	109,270,210
Floyd	5,428,172	199,518	476,978	6,104,668
Fluvanna	13,476,755	815,780	696,845	14,989,380
Franklin	25,765,374	2,016,596	2,293,442	30,075,412
Frederick	55,801,812	14,866,230	3,992,155	74,660,197
Giles	14,323,970	11,115,200	2,086,100	27,525,270
Gloucester	34,645,963	409,010	—	35,054,973
Goochland	17,565,191	2,356,500	—	19,921,691
Grayson	6,859,920	1,942,300	261,190	9,063,410
Greene	4,546,220	108,000	—	4,654,220
Greensville	20,060,339	6,102,634	—	26,162,973
Halifax	20,181,580	10,208,880	—	30,390,460
Hanover	120,696,998	9,850,540	7,883,464	138,431,002
Henrico	408,730,394	70,893,071	—	479,623,465
Henry	32,931,921	19,421,978	4,234,140	56,588,039
Highland	3,928,220	39,700	159,240	4,127,160
Isle of Wight	53,109,187	209,349,442	—	262,458,629
James City	50,624,550	53,968,680	—	104,593,230
King George	17,831,440	1,264,780	—	19,096,220
King & Queen	14,362,300	1,703,960	513,380	16,579,640
King William	15,037,634	14,309,690	951,845	30,299,169
Lancaster	14,752,928	156,250	5,816,090	20,725,268
Lee	28,156,344	37,246,710	1,519,140	66,922,194
Loudoun	117,044,388	3,886,789	—	120,931,177
Louisa	13,517,855	2,255,000	4,008,731	19,781,586
Lunenburg	7,884,520	1,592,220	1,646,290	11,123,030
Madison	5,483,188	168,130	825,529	7,476,847
Mathews	17,294,465	—	—	17,294,465
Mecklenburg	25,504,800	6,193,800	7,335,900	39,034,500
Middlesex	17,483,475	194,200	1,362,850	19,040,525
Montgomery	32,804,994	3,367,150	3,981,450	40,153,594
Nelson	19,717,958	972,257	—	20,690,215
New Kent	18,033,000	360,900	—	18,393,900
Northampton	8,998,500	864,500	556,900	10,419,900
Northumberland	19,790,049	703,475	722,345	21,215,869
Nottoway	13,895,540	1,088,310	8,519,967	23,503,817
Orange	24,059,650	3,234,350	12,332,460	39,626,460
Page	35,912,584	749,760	1,455,320	38,117,664
Patrick	15,587,356	2,281,476	1,532,272	19,401,104
Pittsylvania	67,737,061	23,258,120	3,224,134	94,219,305
Powhatan	13,987,550	324,575	—	14,312,125
Prince Edward	13,739,830	275,650	12,781,600	26,797,080
Prince George	28,744,530	1,068,110	—	29,812,640
Prince William	253,390,340	15,297,232	63,390,945	332,078,517

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Value
Pulaski	$ 25,461,784	$ 8,201,371	$ 3,154,790	$ 36,817,945
Rappahannock	2,271,038	74,000	—	2,345,038
Richmond	11,113,030	250,820	421,270	11,785,120
Roanoke	132,483,015	15,865,157	—	148,348,172
Rockbridge	22,988,131	3,755,300	—	26,743,431
Rockingham	89,720,230	17,544,120	22,718,781	109,983,131
Russell	68,175,850	17,146,302	561,005	85,883,157
Scott	23,291,829	5,082,720	2,569,300	30,943,849
Shenandoah	70,215,600	17,033,300	13,832,600	101,081,500
Smyth	61,206,082	23,320,904	13,188,878	97,715,864
Southampton	37,429,963	4,782,283	4,190,653	46,402,899
Spotsylvania	48,561,893	14,695,620	37,509,328	100,766,841
Stafford	49,587,500	5,184,760	12,338,320	67,110,580
Surry	22,505,096	85,650	282,281	22,873,027
Sussex	17,502,164	6,681,452	4,205,244	28,388,860
Tazewell	122,718,685	41,352,845	5,580,589	170,651,919
Warren	37,821,176	13,637,910	—	51,459,086
Washington	84,424,980	49,466,660	—	133,891,640
Westmoreland	29,804,800	914,570	5,083,331	35,802,701
Wise	80,052,459	26,221,330	12,838,800	99,112,589
Wythe	61,115,881	11,952,642	14,921,142	87,989,665
York	47,110,780	11,571,240	—	58,682,020
Total Counties	$5,616,528,829	$1,300,386,848	$369,528,592	$7,286,444,269
Cities				
Alexandria	$ 257,215,997	$ 5,541,637	—	$ 262,757,634
Bedford	10,497,403	17,455,120	—	27,952,523
Bristol	11,599,185	4,550,689	—	16,149,874
Buena Vista	6,471,795	3,306,838	—	9,778,633
Charlottesville	45,169,560	5,179,140	—	50,348,720
Chesapeake	173,112,706	21,693,010	—	194,805,716
Clifton Forge	2,959,373	8,679	—	2,968,052
Colonial Heights	26,388,568	12,185,160	—	38,573,728
Covington	7,776,325	5,053,215	—	12,829,540
Danville	60,227,129	16,141,985	—	76,369,114
Emporia	5,794,288	1,547,920	—	7,342,208
Fairfax	59,337,519	806,294	—	60,143,813
Falls Church	19,880,565	2,311,625	—	22,192,190
Franklin	11,198,500	1,263,728	—	12,462,228
Fredericksburg	33,824,657	10,774,513	—	44,599,170
Galax	3,229,773	3,129,500	—	6,359,273
Hampton	151,281,504	7,339,630	—	158,621,134
Harrisonburg	18,485,440	3,080,180	—	21,565,620
Hopewell	20,810,119	89,161,328	—	109,971,447
Lexington	7,120,803	—	—	7,120,803
Lynchburg	78,335,565	49,643,638	—	127,979,203
Manassas	32,843,553	29,105,854	—	61,949,407
Manassas Park	7,173,535	—	—	7,173,535
Martinsville	21,286,352	18,998,612	—	40,284,964
Newport News	197,549,660	78,422,460	—	275,972,120
Norfolk	342,468,917	43,449,164	—	385,918,081
Norton	4,821,280	136,340	—	4,957,620
Petersburg	49,779,234	33,899,828	—	83,679,062
Poquoson	13,264,560	—	—	13,264,560
Portsmouth	128,890,678	18,440,580	—	147,331,258
Radford	10,709,130	5,941,230	—	16,650,360
Richmond	402,166,500	306,764,533	—	708,931,033
Roanoke	136,909,595	18,910,094	—	155,819,689
Salem	52,514,164	12,007,819	—	64,521,983
South Boston	9,437,030	987,700	—	10,424,730
Staunton	20,495,810	826,480	—	21,322,090
Suffolk	38,120,525	6,309,819	—	44,430,344
Virginia Beach	312,022,430	16,673,503	—	328,695,933
Waynesboro	17,536,580	17,784,770	—	35,321,350
Williamsburg	16,800,493	7,090	—	16,807,583
Winchester	39,531,407	32,606,130	—	72,137,537
Total Cities	$2,865,038,027	$ 601,445,836	—	$3,766,483,862
Aggregate	$8,481,566,856	$2,201,832,683	$369,528,592	$11,052,926,131

TABLE 5.6

Tangible Personal Property, Machinery and Tools, and Merchants' Capital
Local Levies Assessed on Property Books—Tax Year 1982—by Locality

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Local Levies
Accomack	$ 1,014,315.78	$ 86,589.35	—	$ 1,100,905.13
Albemarle	4,166,625.08	437,011.50	—	4,603,636.58
Alleghany	592,460.59	595,870.23	—	1,188,330.82
Amelia	326,188.58	49,662.49	—	375,851.07
Amherst	733,612.86	184,996.00	$ 104,849.00	1,023,457.86
Appomattox	334,036.06	82,485.38	16,668.08	433,189.52
Arlington	16,238,980.57	141,158.60	—	16,380,139.17
Augusta	1,751,384.42	230,664.02	—	1,982,048.44
Bath	211,328.69	1,908.00	15,654.90	228,891.59
Bedford	1,150,496.51	221,373.68	48,979.04	1,420,849.23
Bland	87,384.50	12,368.21	12,230.41	111,983.12
Botetourt	967,299.51	398,727.60	206,729.12	1,562,756.23
Brunswick	901,508.49	57,927.89	80,797.77	1,040,234.15
Buchanan	961,956.67	1,827,465.42	43,893.60	2,833,315.69
Buckingham	284,378.17	49,151.04	12,300.95	345,830.16
Campbell	1,809,955.08	865,866.96	259,047.18	2,934,869.22
Caroline	502,287.34	45,251.84	46,078.79	593,617.97
Carroll	522,371.04	50,361.15	51,130.38	623,862.57
Charles City	376,282.62	15,705.97	5,896.80	397,885.39
Charlotte	190,650.19	47,712.64	10,940.16	249,302.99
Chesterfield	9,984,496.37	1,381,546.71	—	11,366,043.08
Clarke	506,208.58	22,370.09	—	528,578.67
Craig	99,111.02	2,905.10	3,608.85	105,624.97
Culpeper	1,086,055.46	311,854.75	154,882.12	1,552,792.33
Cumberland	200,138.02	—	6,252.14	206,390.16
Dickenson	380,779.06	1,197,194.46	30,974.58	1,608,948.10
Dinwiddie	1,425,533.53	115,279.63	—	1,540,813.16
Essex	579,821.20	21,549.61	78,670.32	680,041.13
Fairfax	62,728,110.37	1,974,838.26	—	64,702,948.63
Fauquier	2,813,812.86	255,384.87	1,799.93	3,070,997.66
Floyd	110,214.60	8,978.31	16,694.23	135,887.14
Fluvanna	456,791.90	31,815.42	10,801.11	499,408.43
Franklin	613,623.50	108,896.25	123,846.10	846,365.85
Frederick	2,134,040.58	646,681.17	159,686.20	2,940,407.95
Giles	676,417.84	800,294.40	100,132.80	1,576,845.04
Gloucester	950,980.92	13,292.83	—	964,273.75
Goochland	597,596.85	87,190.50	—	684,787.35
Grayson	139,889.96	130,696.91	18,329.21	288,916.08
Greene	459,645.21	810.00	—	460,455.21
Greenville	518,508.86	152,565.85	—	671,074.71
Halifax	538,588.68	454,295.16	—	992,853.84
Hanover	4,238,400.79	358,559.67	204,970.66	4,801,930.52
Henrico	15,481,394.00	1,419,681.00	—	16,901,075.00
Henry	1,529,716.67	1,794,590.77	243,463.05	3,567,770.49
Highland	99,507.36	1,588.00	6,369.60	107,464.96
Isle of Wight	1,491,508.53	1,444,511.01	—	2,936,019.54
James City	1,703,053.58	2,158,740.20	—	3,861,793.78
King George	444,591.96	25,295.60	—	469,887.56
King & Queen	126,386.47	14,994.86	3,337.08	144,718.41
King William	452,351.72	174,675.93	15,870.44	642,198.09
Lancaster	458,917.22	5,937.50	58,160.90	523,015.62
Lee	174,569.81	230,329.60	9,418.66	414,918.07
Loudon	5,580,824.95	106,586.77	—	5,687,711.72
Louisa	182,645.44	38,335.00	26,056.77	227,037.21
Lunenburg	297,946.36	95,533.20	19,755.48	413,235.08
Madison	295,151.66	8,574.63	35,497.75	339,224.04
Mathews	327,935.76	—	—	327,935.76
Mecklenburg	586,369.75	201,298.50	106,370.55	894,038.80
Middlesex	461,899.10	5,826.00	17,035.82	484,760.92
Montgomery	1,372,021.22	254,893.25	274,720.05	1,901,634.52
Nelson	449,362.94	12,153.21	—	461,516.15
New Kent	500,944.50	10,827.00	—	511,771.50
Northampton	536,642.34	75,446.98	34,490.01	646,579.33
Northumberland	505,652.12	21,104.25	17,336.28	544,092.65
Nottoway	497,773.61	48,973.95	46,860.10	593,607.66
Orange	1,051,514.76	177,889.27	49,329.84	1,278,733.87
Page	436,895.99	56,232.04	29,106.40	52,234.43
Patrick	472,644.37	91,259.04	53,629.53	617,532.94
Pittsylvania	1,239,153.27	667,743.60	88,663.69	2,025,560.56
Powhatan	272,041.19	6,491.50	—	278,532.69
Prince Edward	382,883.58	10,474.70	89,471.20	482,809.48
Prince George	855,155.63	16,021.65	—	871,177.28
Prince William	$ 9,607,595.75	$ 152,972.32	$ 443,438.10	$ 10,204,006.17
Pulaski	775,625.82	393,665.80	151,429.92	1,320,721.54
Rappahannock	120,935.06	4,144.00	—	125,079.06
Richmond	351,322.75	8,778.70	14,744.45	374,845.90
Roanoke	4,529,969.78	475,954.71	—	5,005,924.49
Rockbridge	912,453.59	168,988.50	—	1,081,442.09
Rockingham	1,965,001.43	614,044.20	227,187.81	2,806,233.44
Russell	443,153.98	111,450.97	32,257.84	586,862.79
Scott	167,702.15	36,595.58	18,498.96	222,796.69
Shenandoah	1,129,714.76	350,885.98	82,995.80	1,563,596.34
Smyth	362,719.06	139,925.43	79,133.27	581,777.76
Southampton	1,220,591.27	114,774.79	20,953.44	1,356,319.50
Spotsylvania	903,879.28	293,912.40	37,510.18	1,235,301.86
Stafford	2,407,298.76	38,885.78	61,691.60	2,507,876.14
Surry	653,191.00	2,998.00	9,456.00	665,645.00
Sussex	420,730.43	200,443.56	42,052.44	663,226.43
Tazewell	2,116,672.52	827,052.90	282,965.34	3,226,690.76
Warren	838,893.14	272,758.20	—	1,111,651.34
Washington	772,548.70	494,666.60	—	1,267,215.30
Westmoreland	430,589.87	13,718.55	44,733.28	489,041.70
Wise	752,727.35	1,206,181.18	365,905.80	1,324,814.33
Wythe	372,819.73	72,911.13	83,558.42	529,289.28
York	2,100,412.24	530,894.80	—	2,631,307.04
Total Counties	$195,956,203.23	$29,212,791.01	$5,049,299.48	$230,218,293.72
Cities				
Alexandria	$13,375,231.85	$ 249,373.67	—	$ 13,624,605.52
Bedford	134,243.20	226,916.56	—	361,159.76
Bristol	403,827.10	182,027.56	—	585,854.66
Buena Vista	235,281.56	127,313.30	—	362,594.86
Charlottesville	1,977,346.19	227,364.24	—	2,204,710.43
Chesapeake	6,755,689.01	691,608.80	—	7,447,297.81
Clifton Forge	161,536.93	238.68	—	161,775.61
Colonial Heights	923,432.02	243,703.20	—	1,167,135.22
Covington	335,989.92	230,426.59	—	566,416.51
Danville	1,789,889.71	484,259.55	—	2,274,149.26
Emporia	283,233.10	77,396.00	—	360,629.10
Fairfax	1,772,536.57	24,108.19	—	1,796,644.76
Falls Church	1,093,442.09	127,139.96	—	1,220,582.05
Franklin	358,352.00	25,274.56	—	383,626.56
Fredericksburg	1,058,857.40	53,872.84	—	1,112,730.24
Galax	166,953.83	221,255.57	—	388,209.40
Hampton	8,047,159.42	396,340.02	—	8,443,499.44
Harrisonburg	489,876.25	81,624.81	—	571,501.06
Hopewell	897,144.71	2,804,757.68	—	3,701,902.39
Lexington	335,432.35	—	—	335,432.35
Lynchburg	2,301,050.31	1,489,309.14	—	3,790,359.45
Manassas	974,518.03	873,175.62	—	1,847,693.65
Manassas Park	251,073.73	—	—	251,073.73
Martinsville	478,947.80	351,474.33	—	830,422.13
Newport News	9,347,178.28	2,117,406.42	—	11,464,584.70
Norfolk	13,577,764.40	695,186.66	—	14,272,951.06
Norton	165,683.65	7,498.70	—	173,182.35
Petersburg	1,532,493.25	1,050,894.67	—	2,583,387.92
Poquoson	555,454.84	—	—	555,454.84
Portsmouth	5,149,498.20	322,710.15	—	5,472,208.35
Radford	287,984.70	166,354.44	—	454,339.14
Richmond	14,201,193.09	5,828,526.22	—	20,029,719.31
Roanoke	5,129,101.00	709,129.00	—	5,838,230.00
Salem	1,683,943.91	390,254.03	—	2,074,197.94
South Boston	235,586.95	24,692.50	—	260,279.45
Staunton	817,195.94	33,059.20	—	850,255.14
Suffolk	1,595,042.74	287,096.78	—	1,882,139.52
Virginia Beach	17,771,432.97	166,735.03	—	17,938,168.00
Waynesboro	827,210.39	826,991.90	—	1,654,202.29
Williamsburg	585,146.28	248.15	—	585,394.43
Winchester	1,383,617.51	326,061.30	—	1,709,678.81
Total Cities	$119,446,573.18	$22,141,806.02	—	$141,588,379.00
Aggregate	$315,402,776.41	$51,354,597.03	$5,049,299.48	$371,806,672.92

TABLE 5.7

Public Service Corporations

Assessed Values and Local Levies—Tax Year 1982—by Locality

Counties	Total Assessed Values	Total Local Levies
Accomack	$ 32,703,482	$ 164,021.00
Albemarle	67,279,696	588,238.41
Alleghany	19,137,057	155,674.81
Amelia	9,797,912	43,531.31
Amherst	27,358,060	214,863.20
Appomattox	21,611,696	159,883.39
Arlington	374,305,406	3,893,594.40
Augusta	62,373,030	342,750.66
Bath	178,019,524	1,281,956.22
Bedford	72,504,525	525,367.52
Bland	5,195,018	46,091.28
Botetourt	54,733,764	450,343.90
Brunswick	21,068,980	101,889.65
Buchanan	44,632,966	260,092.54
Buckingham	42,537,434	186,419.20
Campbell	77,931,364	401,659.53
Caroline	32,660,546	175,857.49
Carroll	25,448,875	135,402.97
Charles City	8,218,935	112,425.77
Charlotte	18,776,489	77,474.92
Chesterfield	389,650,920	4,011,124.88
Clarke	15,531,191	87,400.33
Craig	4,285,100	30,720.65
Culpeper	40,922,708	321,585.31
Cumberland	12,762,811	73,456.85
Dickenson	29,516,043	206,138.75
Dinwiddie	35,055,500	306,352.52
Essex	8,229,722	41,850.57
Fairfax	709,812,354	10,904,836.00
Fauquier	72,000,707	596,402.70
Floyd	9,049,553	62,403.39
Fluvanna	74,036,001	517,934.32
Franklin	26,011,223	166,429.16
Frederick	58,549,493	373,603.97
Giles	58,688,255	479,666.49
Gloucester	20,954,596	114,566.41
Goochland	21,182,255	158,583.84
Grayson	9,935,969	46,133.53
Greene	10,510,320	67,125.44
Greensville	11,143,327	52,088.67
Halifax	44,008,032	181,320.24
Hanover	72,344,616	526,143.43
Henrico	193,047,312	1,998,471.00
Henry	45,968,666	288,101.42
Highland	8,098,551	28,253.62
Isle of Wight	25,313,011	131,152.03
James City	38,554,345	311,467.28
King George	10,188,708	111,842.27
King & Queen	4,695,405	44,065.15
King William	14,619,225	113,912.68
Lancaster	9,617,789	40,870,31
Lee	34,271,302	253,021.01
Loudoun	125,983,691	1,486,016.22
Louisa	1,464,394,163	5,155,310.00
Lunenburg	16,750,256	76,109.89
Madison	10,960,102	57,135.06
Mathews	6,689,712	36,204.42
Mecklenburg	30,179,520	182,459.51
Middlesex	10,940,492	62,428.49
Montgomery	50,337,962	492,849.63
Nelson	27,521,735	180,354.63
New Kent	14,937,045	121,367.84
Northampton	14,789,410	200,852.31
Northumberland	9,803,497	46,165.69
Nottoway	22,004,420	100,740.32
Orange	57,431,322	358,456.25
Page	19,532,541	149,985.06
Patrick	10,893,627	67,002.63
Pittsylvania	123,066,669	490,274.26
Powhatan	16,532,869	83,860.57
Prince Edward	19,990,620	108,873.47
Prince George	23,261,888	162,978.63
Prince William	380,011,682	5,827,315.91
Pulaski	$ 38,553,523	$ 259,758.53
Rappahannock	7,493,355	31,486,22
Richmond	11,242,438	79,656.78
Roanoke	60,296,220	687,102.71
Rockbridge	34,417,442	181,437.36
Rockingham	56,899,211	264,435.09
Russell	115,709,600	1,193,518,88
Scott	35,474,944	246,711.00
Shenandoah	45,439,114	251,427.72
Smyth	44,227,906	261,403.17
Southampton	18,801,274	73,928.43
Spotsylvania	52,182,737	345,163.80
Stafford	40,910,700	617,379.08
Surry	717,874,695	2,807,283.00
Sussex	17,713,555	100,773.32
Tazewell	36,478,242	252,619.36
Warren	28,746,166	208,013.89
Washington	32,535,751	236,448.12
Westmoreland	8,445,347	100,977.38
Wise	43,462,630	155,181.84
Wythe	37,924,126	257,449.03
York	206,896,856	1,954,292.72
Total Counties	$7,462,588,824	$57,977,750.61
Cities		
Alexandria	$ 311,498,418	$ 4,468,054.22
Bedford	4,877,905	33,136.72
Bristol	7,801,926	88,787.10
Buena Vista	4,679,281	48,351.75
Charlottesville	55,464,642	678,872.75
Chesapeake	215,354,389	2,228,152.48
Clifton Forge	7,808,632	100,948.35
Colonial Heights	11,016,641	140,675.84
Covington	3,657,772	69,339.55
Danville	22,732,718	182,024.81
Emporia	10,635,641	75,178.93
Fairfax	38,674,598	477,684.11
Falls Church	9,560,433	104,053.32
Franklin	6,135,698	50,266.59
Fredericksburg	26,556,414	305,569.04
Galax	7,254,383	74,898.29
Hampton	98,556,487	1,432,546.64
Harrisonburg	17,239,535	122,449.43
Hopewell	28,056,529	320,319.90
Lexington	6,060,477	55,775.84
Lynchburg	73,209,082	850,192.63
Manassas	22,265,956	281,011.04
Manassas Park	2,459,210	48,850.96
Martinsville	14,661,515	130,087.22
Newport News	165,472,279	2,033,279.60
Norfolk	286,292,020	3,904,330.29
Norton	17,820,550	170,057.77
Petersburg	47,136,347	789,508.83
Poquoson	4,097,327	33,045.59
Portsmouth	73,055,332	992,932.63
Radford	12,080,346	105,218.68
Richmond	370,506,849	5,853,593.13
Roanoke	166,219,858	2,355,569.00
Salem	18,409,903	237,911.61
South Boston	6,976,944	68,531.63
Staunton	20,269,610	203,719.33
Suffolk	61,548,948	651,812.29
Virginia Beach	189,503,405	1,628,342.00
Waynesboro	16,820,380	178,674.90
Williamsburg	16,727,211	113,207.39
Winchester	18,291,382	222,222.08
Total Cities	$2,497,446,973	$31,909,184.26
Aggregate	$9,960,035,797	$89,886,934.87